

RECEIVED

By the Regulatory Commission of Alaska on Jul 03, 2023

TA422-121

STATE OF ALASKA

THE REGULATORY COMMISSION OF ALASKA

Before Commissioners:

Keith Kurber II, Chairman
Robert A. Doyle
John Espindola
Robert M. Pickett
Janis W. Wilson

In the Matter of the Tariff Revisions Designated as)
TA544-8 Filed by CHUGACH ELECTRIC)
ASSOCIATION, INC.)

U-23-_____

In the Matter of the Tariff Revisions Designated as)
TA422-121 Filed by CHUGACH ELECTRIC)
ASSOCIATION, INC.)

U-23-_____

PRE-FILED DIRECT TESTIMONY OF

CARL R. PETERSON, Ph.D.

Table of Contents

I.	Introduction.....	2
II.	Purpose and Organization of Testimony.....	4
III.	Executive Summary	4
IV.	Objectives	5
V.	Embedded Cost of Service.....	6
	A. Introduction to the Embedded Cost of Service Study.....	6
	B. Overview of ECOSS Process.....	7
	C. Functionalization.....	10
	D. Classification.....	12
	E. Allocation.....	12
	F. Interclass Revenue Allocation	14
VI.	Rate Design.....	18
	A. Principles of Rate Design.....	18
	B. Existing Rates and the Unification of Rate Schedules.....	20
	C. Changes to the Rates	22
VII.	Beneficial Electrification and New Rate Offerings	24
	A. Context for Innovative Pricing Structures	24
	B. Time of Use Rates.....	29
	C. Shore Power	35
VIII.	Other Tariff Changes	37
V.	Conclusion	39

1 **I. INTRODUCTION**

2 1. Q. Would you please state your name, business address, and current position?

3 A. My name is Carl R. Peterson. My business address is 293 Boston Post Road
4 West, Ste 500, Marlborough, MA 01752. I am currently an Executive Advisor
5 with Concentric Energy Advisors, Inc. (“Concentric”). I am also a faculty
6 member at the University of Illinois Springfield.

7 2. Q. What are your qualifications to provide testimony in this proceeding?

8 A. My curriculum vitae, attached to this testimony as **Exhibit CRP-01**, contains
9 a detailed description of my background. Briefly, I began working in the field
10 of public utility regulation in 1993 and, from 1994 – 2000, I was on staff of
11 the Illinois Commerce Commission (“ICC”) where I provided expert
12 testimony and advice to the ICC on electric, gas, and water rate design and
13 cost-of-service issues. For part of that time, I was also a commissioner’s
14 advisor for energy policy. In 2000, I took a position with NERA Economic
15 Consulting and over the years have provided expert opinion, as a testifying
16 witness and a consulting expert, on rate design and cost-of-service for many
17 clients, including electric, gas, and water utilities, state agencies, and other
18 governmental and not-for-profit entities. In 2017, I changed my affiliation to
19 Concentric where I am currently an Executive Advisor.

20 In addition, since 2008 I have been on the full-time faculty of the University
21 of Illinois Springfield (“UIS”) where I teach economics, accounting, and
22 statistics to graduate students in the UIS MBA program. For nearly twenty
23 years, I have been an invited faculty member of the Institute of Public Utilities
24 at Michigan State University where I teach cost-of-service and rate design for
 energy utilities at both the introductory and advanced levels. I also teach at

1 the American Gas Association's annual Introductory Rates School and
2 Advanced Rate School. I have been an invited expert on cost-of-service and
3 pricing at numerous training sessions, both domestically and internationally,
4 over the past 20 years. I have provided expert testimony and other reports
5 before regulatory agencies in Wisconsin, Illinois, Maine, Alaska, and
6 Bermuda as well as before civil courts in Illinois and Missouri and the Federal
7 Energy Regulatory Commission ("FERC"). My testimony has addressed
8 natural gas and electricity retail rate design and cost-of-service, cost of
9 capital, electric transmission pricing, wholesale electric markets, and the
10 operation of coal markets in the US.

11 I received a BA and MS in economics from Illinois State University and a
12 Ph.D. in economics from the University of Illinois at Chicago.

13 3. Q. Have you previously testified before the Regulatory Commission of Alaska
14 ("RCA" or "Commission")?

15 A. Yes. I testified on retail rate design issues and transmission ancillary services
16 pricing for Chugach Electric Association, Inc. ("Chugach"). I also testified on
17 cost allocation in ENSTAR Natural Gas Company's ("ENSTAR") and in Cook
18 Inlet Natural Gas Storage Alaska LLC's ("CINGSA") last two rate cases as
19 well as CINGSA's formula rate proceeding. I also testified on the options for
20 an independent system operator for the Railbelt electric system. References to
21 the above proceedings are found in **Exhibit CRP-01**.

22 4. Q. On whose behalf are you appearing in this proceeding?

23 A. I am appearing on behalf of Chugach.
24

1 **II. PURPOSE AND ORGANIZATION OF TESTIMONY**

2 5. Q. What is the purpose of your testimony?

3 A. The primary objective of this testimony is to provide Chugach's cost of
4 service and rate design proposals.

5 6. Q. How is the remainder of your testimony organized?

6 A. Section III provides a summary of my testimony. Section IV discusses the
7 objectives of the testimony. Section V presents an overview of the cost-of-
8 service study and presents the interclass revenue allocation proposal to
9 mitigate rate shock. Section VI presents my proposed rate design
10 implementing the interclass revenue allocation and addressing additional rate
11 shock issues. Section VII presents new rate offerings including a time of use
12 rate and a ship-to-shore power rate. Section VIII presents other tariff changes
13 to consolidate and simplify Chugach's tariff book.

14 **III. EXECUTIVE SUMMARY**

15 7. Q. Would you please summarize your testimony?

16 A. The rate case was filed in compliance with the Commission's directives as
17 noted below. The primary result of this testimony is a consolidated tariff book
18 for the entire Chugach service territory, subject to the exception that the energy
19 rates for the Small General Service class remain differentiated between North
20 and South districts until such time as consolidation of the rates is feasible from
21 a rate shock perspective. Otherwise, as described below, I have proposed to
22 unify the rates between the two districts using, for the most part, the traditional
23 Chugach cost of service methodology, modified as described below. I am also
24 proposing two new rates. A time of use pilot rate that would apply to residential
and small commercial customers. This rate is designed to allow Chugach to

1 study the effects of differentiated pricing by time to help Chugach understand
2 how its customers respond to pricing such that more innovative pricing
3 structures can follow on in the future. The second proposal pertains to shore
4 power allowing docking vessels to use Chugach power rather than run their
5 on-board generation. This will reduce localized pollution and, since it is a non-
6 firm rate, allow Chugach to expand sales when power is available.

7 **IV. OBJECTIVES**

8 8. Q. What are the main objectives of this testimony?

9 A. There are three main objectives of the testimony:

- 10 • Integrate the North (pre-transaction Certificate of Public Convenience and
11 Necessity No. 121 service area) and South (pre-transaction Certificate of
12 Public Convenience and Necessity No. 8 service area) districts into one cost-
13 of-service study and one rate schedule;
- 14 • Utilize, to the extent possible, RCA-approved, traditional Chugach costing
15 methods; and
- 16 • Minimize the potential disruption from changes in rates due to the integration
17 of the two rates structures to the extent feasible.

18 9. Q. What prompted these objectives?

19 A. The RCA ordered Chugach to file a combined revenue requirement, cost-of-
20 service study, and rate design proposing unified rates for the combined North
21 and South districts. (Order U-18-102(44)/U-19-020(39)/U-19-021(39) (the
22 “Transaction Order”), Ordering Paragraph 33, p. 152).¹ Chugach has complied

23 ¹ Earlier in the Order the Commission made its intention clear: “...we require Chugach to file proposed rule and rate
24 revisions to fully integrate service in the North District into the Certificate No. 8 tariff, including uniform rates for
ratepayer classes as determined by a rate design study that does not distinguish between ratepayers based on
geographic location in the Chugach service territory...” (Id., p. 47)

1 with that directive. The RCA, however, also indicated that while unified rates
2 are the goal, that Chugach rate design should also mitigate rate shock for any
3 ratepayer class, to the maximum extent possible. (Id., p. 11, l. 20-21). In the
4 spirit of this requirement, Chugach does not propose to blindly apply the
5 results of the cost-of-service study, rather, to the extent possible, Chugach
6 proposes that the RCA accept its alternative approach that provides some
7 mitigation for those customers most negatively affected by the consolidation
8 of the rate structures as outlined below. While this mitigation proposal does
9 not eliminate disparate results by customer class, it does smooth out the most
10 extreme results.

11 **V. EMBEDDED COST OF SERVICE**

12 **A. Introduction to the Embedded Cost of Service Study**

- 13 10. Q. What is the purpose of an embedded cost-of-service study (“ECOSS”) and
14 how is it different from the revenue requirement study?
- 15 A. The revenue requirement study determines the costs incurred to provide
16 electric service during a defined test period adjusted as necessary to more
17 accurately reflect costs anticipated during the period in which rates will be in
18 effect. The ECOSS, also known as an allocated or fully distributed cost-of-
19 service study, assigns the historic costs of providing electric service (the
20 revenue requirement) into categories useful for pricing electric service.² In
21 general, the ECOSS unbundles costs between the functions of the utility, e.g.,
22 production, transmission, and distribution, then categorizes costs by the main
23 cost driver, e.g., energy usage, capacity or demand, and customer, then

24 ² Alaska Administrative Code also refers to this as an *accounting* cost-of-service study.

1 allocates costs to the respective customer classes based on cost causation. This
2 allows for the analyst to calculate average unit costs of providing service by
3 the number of customer bills, the amount of usage (kWh) and the capacity
4 (kW) needed to allow customers to consume electricity.

5
6 **B. Overview of ECOSS Process**

7 11. Q. What is the guiding principle followed when performing an ECOSS?

8 A. Cost allocation should follow cost causation³. Cost causation addresses the
9 question of which customer or group of customers causes the utility to incur
10 particular types of costs. To answer this question, it is necessary to establish a
11 relationship between the services used by a utility's customers and the
12 particular costs incurred by the utility in serving those customers. While this
13 principle is generally applied by cost analysts, the state of Alaska incorporates
14 this principle as a main objective of pricing electric services. (3 AAC
15 48.510(a)(1) ("the cost causer should be the cost payer")).

16 12. Q. What are the steps in performing an ECOSS?

17 A. To establish the cost responsibility of each customer class, initially a three-
18 step analysis of the utility's total operating costs must be undertaken: (1) cost
19 functionalization; (2) cost classification; and (3) cost allocation.

20 13. Q. What is cost functionalization?

21 A. Functionalization categorizes costs by the operational tasks associated with
22 each cost category. Chugach's primary functional cost categories associated

23
24 ³ This principle is inherent in most interpretations of just and reasonable rates. At the Federal level courts have understood this requirement to incorporate the cost causation principle. *See, e.g., Old Dominion Electric Coop. v. FERC*, No. 17-1040 (D.C. Cir. 2018), citing *Ala. Elec. Co-op., Inc. v. FERC*, 684 F.2d 20, 27 (D.C. Cir. 1982).

1 with electric service include Production, Transmission, Sub-transmission,
2 Distribution, and Customer.

3 14. Q. What is cost classification?

4 A. Cost classification further separates the functionalized cost items according to
5 the primary driver of the costs. The most common cost-drivers for electric
6 service are: (1) the number of customers; (2) meeting peak demand; and (3)
7 the amount of electricity consumed by customers. The costs in these categories
8 are identified for purposes of the ECOSS as, respectively, 1) Customer Costs,
9 2) Demand Costs, and 3) Energy Costs.

10 15. Q. How are these classification categories related to the amount of costs incurred
11 by the Company?

12 A. Customer Costs are incurred to extend service to and attach a customer to the
13 distribution system, meter usage, and maintain the customer's account.
14 Customer Costs are a function of the number of customers served and are
15 incurred no matter the amount of electricity the customer uses. The basic sets
16 of customer costs are those associated with services, meters, customer billing
17 and accounting expenses.

18 Demand Costs are capacity-related costs associated with plant that is
19 designed, installed, and operated to meet maximum hourly or daily electric
20 usage requirements, such as generating plants, transmission lines,
21 transformers and substations, or more localized distribution facilities which
22 are designed to satisfy individual customer maximum demands. Demand
23 costs do not vary with the number of customers or the amount of energy that
24 customers receive.

1 Energy Costs are those costs which vary with the amount of kilowatt hours
2 (“kWh”) sold to customers.

3 16. Q. What is the process followed to appropriately classify costs as Customer,
4 Demand, and Energy?

5 A. Classification of costs typically follows the type of activities or assets that
6 reside within a particular account. In these instances, the entire account is
7 classified into a single category such as demand or energy. However, for some
8 account functions, classification studies help determine which portion of an
9 account is associated with each classification category.

10 17. Q. How does the process of cost allocation work?

11 A. Each functionalized and classified cost element is either assigned directly to
12 an individual customer(s) or allocated to a rate class in accordance with the
13 cost causation principle. Rate classes are typically based on the type and
14 character of services provided, and costs are allocated to these customer
15 classes based on factors related to the number of customers and the amount of
16 capacity used by customers in each rate class. For example, much of the plant
17 and equipment cost depends upon the peak demand of customers and is
18 allocated based on the relative peak demand of the rate class. Other costs vary
19 with the number of customers on the system and these costs are allocated to a
20 customer, or weighted-customer basis. In addition, certain variable production
21 costs as well as fuel and purchased power costs primarily depend upon the
22 amount of energy consumed by customers. These costs are assigned or
23 allocated based on the amount of energy consumed, adjusted for losses of
24 energy that occur in the transmission and distribution process.

1 18. Q. How does one establish the fully allocated costs related to various utility
2 services?

3 A. The cost analyst must analyze a utility's electric system design, physical
4 configuration and operations, its accounting records, and its system and
5 customer load data. From the results of those analyses, methods of direct
6 assignment and common cost allocation methodologies can be chosen for each
7 of the utility's plant and expense elements.

8 **C. Functionalization**

9 19. Q. Does Chugach have a policy with respect to cost functionalization?

10 A. Yes. Chugach submits a Cost Allocation Manual ("CAM") annually to the
11 RCA which is used to "assign account balances to the electric service functions
12 of Production, Transmission, Subtransmission, Distribution and Customer..."
13 (Chugach CAM, May 2023). For the purposes of this case, and to maintain
14 consistency and transparency, functionalization was prepared using the same
15 methods as used in prior filings, modified, where necessary, for new
16 components not previously published.

17 20. Q. Was the functionalization prepared by you or under your supervision?

18 A. Chugach staff prepared the functionalization. I reviewed the results to assure
19 consistency with the 2023 CAM.

20 21. Q. Does the CAM provide the details of the functionalization process?

21 A. Yes. I have provided the May 2023 CAM as Exhibit CRP-07.

22 22. Q. Would you please briefly describe the functionalization process?

23 A. Chugach must maintain accounts consistent with the FERC Uniform System
24 of Accounts for electric utilities. This accounting system assigns most costs to
one of the functional categories: production, transmission, sub-transmission,

1 distribution, and customer. For example, costs associated with “other
2 production expenses” are directly assigned to the production function. Costs
3 that are not directly assignable are functionalized on an indirect or general
4 basis. Indirect assignments occur when costs are associated with more than
5 one function but not all functions. General assignments apply when costs are
6 used to support the overall operations of the utility. Administrative and
7 General (“A&G”) costs, including general plant depreciation, are, for the most
8 part, not directly assigned. Following the standard method applied by FERC,
9 costs that are not directly assigned are assigned based on labor ratios from the
10 various functions, unless that results in unreasonable outcomes. For example,
11 depreciation expense for microwave (14-digit account 40353330002101) is
12 used only for production and transmission and allocated using an indirect
13 method between those functions using the labor ratios relative to production
14 and transmission. Alternatively, A&G labor costs associated with human
15 resources apply to all the functions of the utility and are allocated using a
16 general labor ratio including all the functions of the utility. Finally, where labor
17 is clearly not the driving factor, such as property insurance, a net plant allocator
18 is used to better reflect the association between the cost and the function of the
19 utility using the service. Table 1 of the CAM presents a schematic of the
allocation basis and the functionalization of costs as used in this testimony.

20 23. Q. How did Chugach develop the labor ratios?

21 A. Since Chugach follows the FERC accounts, labor directly assigned to the
22 above noted functions is used to create the ratios. In Chugach’s last full rate
23 case (2014 Test Year) the production and transmission functions, often
24 referred to as “G&T”, accounted for roughly 44% of directly assigned labor

1 and the remaining functions made up 56%.⁴ The current numbers are similar,
2 with about 47% assigned to G&T with the remaining assigned to distribution,
3 including customer.

4 24. Q. Where are the results of the functionalization procedure?

5 A. The results are found in Exhibit CRP-02.

6 **D. Classification**

7 25. Q. Have you modified Chugach's classification method?

8 A. No. Chugach's classification methodology has been used in the same manner
9 as applied in this study since, at least, 2000 (*See* Orders in Docket Nos. U-
10 01-108, U-06-134, U-09-080 and U-15-081).

11 26. Q. Where are the results of the classification procedure?

12 A. The results are found in CRP-03.

13 **E. Allocation**

14 27. Q. Have you proposed any changes to Chugach's traditional approach to
15 allocation?

16 A. Yes. Traditionally, Chugach has used, and the RCA has approved, a variant of
17 the Coincident Peak ("CP") allocator, called the 3-CP allocator, to apportion
18 demand-related costs for production and transmission to the customer classes.
19 The CP allocator uses the percentage of each customer classes' peak demand
20 during the system peak hour to apportion demand-related costs (i.e., the
21 highest monthly peak). The 3-CP allocator uses the average of the three highest
22 monthly peaks as opposed to a single highest monthly peak. Each of these
23 allocators is intended to measure a customer classes' contribution to peak
24

⁴ Disbrow Direct, p. 21, l. 8-9 filed in TA397-8 and docketed as U-15-081 ("2015 Chugach Rate Case").

1 demand since demand-related costs for production and transmission are driven
2 by the need to meet the system peak. I propose to allocate demand costs based
3 on the CP approach, rather than the 3-CP approach traditionally used by
4 Chugach. The results are found in CRP-03.

5 28. Q. If these two allocators effectively measure the same factors, what is the
6 difference?

7 A. If the peak demand is measured in the test year, in practice, some analysts
8 argue that smoothing the peak demand calculation over three months limits the
9 likelihood of dramatic changes in the allocation factors over time due to an
10 unusual test year. Others argue that the peak hour is the proper measure since
11 the utility must meet its peak demand obligations in that hour. In principle, I
12 see little difference in these two measures. In practice, however, one expects
13 that the 3-CP allocator tends to dampen the effect of the CP allocator on any
14 particular class that peaks at the same time as the system peak. Typically, that
15 is the residential class in most electric systems.

16 29. Q. What does the data tell us?

17 A. Several issues are at play here. First, the legacy systems are in many ways
18 totally different. The North system is primarily an industrial system. In the last
19 Anchorage Municipal Light and Power ("ML&P") rate case, about 60 percent
20 of energy sales occurred to the large secondary and primary customers. (RCA
21 Docket Nos. U-16-094 and U-17-008) The South, in its last fully litigated rate
22 case (test year 2014), sold about 40 percent of its sales to large secondary and
23 primary customers. In the current case, total sales in the North are even more
24 skewed toward the larger customers with the South more skewed toward
smaller customers. Second, the load factor for the system is remarkably high.

1 ML&P reported about a 70 percent load factor in its 2014 test year, the current
2 load factor, based on system peak, is slightly higher. This is not particularly
3 surprising given that Alaska has a relatively short and mild cooling season and
4 a longer heating season. Nevertheless, the system is utilized in a more efficient
5 manner today than in the pre-transaction world.⁵ The residential class did not
6 peak during the system peak month. For example, the Chugach system peaked
7 between 4PM and 5PM on December 20, 2022. The residential class, however,
8 hit its peak in January 2023, a few weeks after the system peak. Finally, the
9 methods of allocation of costs between the two systems differed. MLP was
10 ordered to use the Average and Excess (“A&E”) demand allocator while, as
11 noted above, Chugach used the 3-CP. (An allocation using the A&E is
12 presented in Exhibit CRP-06.)

13 30. Q. What is your conclusion?

14 A. I conclude that the CP allocator more fairly and appropriately allocates costs
15 across the customer classes relative to either the A&E, which Chugach has
16 never proposed, or the 3-CP which Chugach proposed in its previous case. The
17 CP allocator dampens the allocation to the residential class, relative to the 3-
18 CP and the A&E allocator, while at the same time slightly disadvantaging the
19 secondary and small general service customers with the effect on the other
20 classes largely immaterial between allocators.

21 **F. Interclass Revenue Allocation**

22 31. Q. What is meant by “interclass revenue allocation?”

23 ⁵ The test year is 2022, however, due to the installation of AMI meters and the collection of data from those meters,
24 the test period for collecting load data did not exactly coincide with the test year. A full year data for the entire Chugach
system was only available beginning in April 2022. While this period was an artifact of the availability of data, in a
winter peaking system, it is more accurate to group the same winter months together to measure peak demands (i.e.,
grouping December with the following January rather than the previous January).

1 A. This refers to the allocation of revenue requirement (or the revenue change) to
2 each customer class. The ECOSS provides the basic interclass revenue
3 allocation to customer classes. This allows the analyst to form a baseline from
4 which to decide whether the implied changes to class revenues are acceptable.

5 32. Q. What is the result of the interclass revenue allocation based on the ECOSS?

6 A. Did not provide

7 B. Attachment 1 presents a summary of the results of the ECOSS. The schedule
8 begins with the current revenue by class based on the 2022 test year billing
9 determinants, including other revenue allocated to the various customer
10 classes. The allocated 2022 test year expenses to each customer class are
11 summarized by category. Other revenue and allocated margins to meet
12 Chugach's proposed permanent TIER are included to determine the entire
13 revenue requirement for safe and efficient operation of the utility. To
14 determine the amount of revenue recovered by each customer class, other
15 revenues are backed out of the total revenue requirement, which provides the
16 amount of base rate revenue that rates are designed to recover for each class.
17 This is what I refer to as the Target COS Base Rate Revenue and represents
18 the interclass revenue allocation at full cost-of-service.⁶ The percent changes
19 in proposed revenue from tariffs are calculated for base rate revenue and total
20 revenue (base rate plus fuel).

21 33. Q. What conclusion have you drawn concerning this interclass revenue
22 allocation at full cost-of-service?

23 A. The immediate concern is the overall effect on certain specific customer
24 classes. While the overall increase in base rate revenue is less than nine

⁶ If Chugach had no other revenue, tariffs would recover the entire revenue requirement.

1 percent, and the overall increase is roughly six percent, two customer classes,
2 namely the small general service commercial class and the large general
3 service primary class, are receiving increases, at full cost-of-service, much
4 higher than the overall system increase. In my view these increases are
5 substantial enough to warrant some mitigation.

6 34. Q. What is your mitigation proposal?

7 A. I propose that, in this case, the RCA limit the increase to any retail rate class
8 base rate revenue of no more than 1.5 times the total system average increase
9 in base rate revenue (not including wholesale revenues). Although this
10 proposal will still cause the two above-mentioned classes to exceed the system
11 average increase, in my view, this represents a fair and manageable change
12 while limiting the deviation from cost of service. This is a common approach
13 to rate mitigation because it allows the analyst to target the mitigation to a
14 particular class that requires mitigation and is transparent enough that the
15 decision can be made with a full understanding of the implication of the
mitigation proposed for other customer classes.

16 35. Q. What is the next step in this process?

17 A. Since two customer classes—small general service and large general service
18 primary—are under recovering cost of service under this proposal, the revenue
19 deficit is reallocated to the classes that are not capped (i.e., have a proposed
20 base rate revenue increase of less than 1.5 times the system average) in relation
21 to their percentage of current revenue of those classes. The total reallocated
22 revenue, which I refer to as Total Constrained Target Base Rate Revenue, from
23 this proposal and the percentages each class is asked to bear are provided in
24 Attachment 1.

1 The final Target Base Rate Revenue, after applying this constraint, and the
2 implied percentage increase in both base revenue and total revenue are
3 provided.

4 36. Q. How does this process help mitigate the potential rate shock?

5 A. Attachment 2 presents the high-level results of this process. Under the full cost
6 of service approach, the small general service class would experience roughly
7 twenty percent increase in overall revenues and the primary class over ten
8 percent, under my proposal no class would receive more than an average of
9 just under nine percent overall increase. (Compare Attachment 2, lines 4 and
10 7).

11 37. Q. Does this conclude the mitigation proposal?

12 A. No. Due to the special nature of the rate design task, namely, to unify the
13 disparate rate structures between the North and South, I also propose a slight
14 modification to the rate design below.

15 38. Q. If the RCA does not accept the rate design proposal as described below, how
16 should it treat the interclass revenue allocation proposal as proposed above?

17 A. Even if the rate design proposal is not accepted, the above interclass revenue
18 allocation proposal, i.e., limiting overall increases to any class of no more than
19 1.5 times the system average, should remain.

20 39. Q. Are you presenting any other rates?

21 A. Yes, in addition to the below proposals, I have also recalculated the
22 transmission rates based on the RCA-approved methodology. Those are
23 presented in CRP-05.
24

1 **VI. RATE DESIGN**

2 **A. Principles of Rate Design**

3 40. Q. What are the basic principles for rate design?

4 A. Rate design is both a practical and theoretical exercise. Rates are designed such
5 that one expects the rates to recover the approved revenue requirement. Prices
6 also provide guidance to consumers on consumption decisions. Both
7 objectives of rate design have subsidiary objectives such as assuring rates are
8 understandable for customers, promoting stability in both revenues and the rate
9 structure, avoiding undue discrimination, avoiding rate shock, fairly allocating
10 costs, and providing incentives for appropriate use of utility services.⁷ The
11 traditional trade-off between equity and efficiency is inherent in these
12 objectives.

13 41. Q. Do all rates meet both objectives?

14 A. No. Some rate designs tend toward one or the other objective, though any set
15 of rates sends a price signal, whether proper or not. For example, much of an
16 electric utility's non-fuel costs are fixed over the short run.⁸ Sending a price
17 signal that causes customers to undertake activities that are financially
18 advantageous for a customer, yet uneconomic from a society perspective, such
19 as bypassing the utility system, may cause the utility to under-recover the
20 revenue required to support that investment. Since utilities, in this case
21 Chugach, are regulated under some version of cost-of-service regulations, the
lost revenue on a going forward basis is allocated to other customers remaining

22 ⁷ These concepts are paraphrased from: J. Bonbright, *Principles of Public Utility Rates*, Columbia University Press,
23 New York, NY. Ch. XVI (*also see* Ch. III regarding the functions of public utility rates).

24 ⁸ One should not confuse *short run* with *short time*. The short run is the time required to change a fixed input, such as capital. For example, a power plant is often built to provide service over decades. In that case, the *short run* lasts much longer than the common view of the short run.

1 on the system. Having said that, as I will discuss further below, setting rates to
2 encourage better use of the existing system can have longer term benefits both
3 in terms of understanding how customers respond to prices and potentially
4 avoiding costly upgrades or expansion of the system in the long run.

5 42. Q. Are there any principles of rate design identified in Alaska?

6 A. Yes. Alaska has identified many of these same objectives including that a
7 primary objective is "...cost causer should be the cost payer." (3 AAC
8 48.510(a)(1)). Moreover, Alaska has identified flat rates as the "standard rate
9 form for all customer classes." (3 AAC 48.550 (b)).

10 43. Q. Has the Commission identified any additional rate design guidance applicable
11 to this proceeding?

12 A. Yes. As noted above, the Commission directed Chugach to propose unified
13 rates between North and South districts thereby removing differences between
14 locations in the Anchorage metro area, at least that area served by Chugach,
15 no later than December 2023. Subsequent to the Transaction Order, the
16 Commission approved recognition of certain 2022 expenses for deferred
17 recovery such that Chugach could maintain a minimum margin for 2022.
18 (RCA Order U-21-058(15), October 27, 2022). In doing so, the Commission
19 denied any deferral of expenses from 2023, opting, rather, for an earlier rate
20 case filing by no later than Augst 15, 2023. The Commission reiterated its
21 direction to file a rate design "proposing unified rates" for the combined
22 service territory.

23 44. Q. Have you provided a rate design based on unifying the rates?

24 A. I have not provided a rate design based on full cost of service since the overall
rate increases by class, as presented above, cannot be fully mitigated with a

1 unified rate design. In the Transaction Order the Commission conditioned its
2 approval on Chugach's rate design minimizing rate shock to the extent
3 practicable. (Transaction Order, p. 11) Though the Commission stated a clear
4 preference for unification of rates, it also recognized the potential for rate
5 shock. I submit that my proposed rate design meets the spirit of the
6 Commission's preference for unified rates, while addressing the practical
7 issues of rate shock.

8 **B. Existing Rates and the Unification of Rate Schedules**

9
10 45. Q. Would you please describe Chugach's current rate structure?

11 A. Chugach, through its North and South divisions, primarily provides service to
12 six customer groups: residential customers, small commercial customers, large
13 general service, primary and secondary, and street lighting. Following
14 3 AAC 48.550, Chugach's tariffs are flat rate three-part tariffs with a customer
15 charge, a demand charge, where applicable, and a volumetric rate. Fuel and
16 purchase power costs are recovered through a flat energy charge referred to as
17 the cost of power adjustment ("COPA"). Attachment 3 illustrates the current
18 rate structure. A few notable items arise from a review of this information.
19 First, the customer classes largely align between the North and South districts.
20 Combining the rate classes, ordinarily somewhat complicated after a merger
21 of tariff books, was relatively straightforward. Second, the rates vary by
22 district. Finally, the variation in rates is dramatic. For example, the customer
23 charges for the residential class vary by roughly seventy percent. The
24 volumetric rates for the residential and small general service class also vary
substantially between districts. What is even more dramatic is the variation in
demand and volume charges in large general service classes. The North

1 demand charges are between 90 and 100 percent higher than the South with a
2 corresponding negative difference in the volume charges.

3 46. Q. Are there any conclusions one can draw from Attachment 3?

4 A. The obvious conclusion is that unifying rates, despite the rate mitigation
5 proposal addressed in the previous section, will have disparate effects on
6 customers depending on their geographic location. That is, looking at the
7 resulting class average increases, as I did above, will mask the impact on some
8 customers, and even entire groups of customers, simply due to the current rate
9 differentials.

10 47. Q. Do you have a proposal to address this problem?

11 A. To mitigate this effect further, I am proposing that the RCA approve
12 differential rates, only for the volume prices, and only for the small general
13 service customers.

14 48. Q. The Commission appeared concerned that keeping differences between rates
15 based solely on location can have adverse effects on locational decisions. Is
16 that not still the case under your proposal?

17 A. Yes. I believe, however, that mitigation of rate shock for these customers is,
18 currently, a more pressing issue than unifying the rates. I do expect that this
19 lingering legacy issue will go away within a few years as rates are adjusted
20 toward unification.

21 49. Q. Have you prepared rate impact studies for your proposed rate design?

22 A. Yes. As noted above, I am proposing that the RCA implement rates based on
23 my interclass revenue allocation proposal as outlined above and the rate design
24 with differentiated volume rates for the small general service class. This is
found in Exhibit CRP-04, Schedules 7A and 7B.

1 50. Q. What can we conclude from the rate impact studies?

2 A. As with any averaging of prices, some customers are asked to shoulder more
3 of the burden to mitigate more extreme rate impacts for other customers. I
4 conclude that the mitigation proposal does mitigate the most extreme results,
5 especially for the small general service customers in the south. Other
6 customers, such as the secondary and residential customers will see modest
7 increases in rates relative to the full cost of service approach.

8 **C. Changes to the Rates**

9 51. Q. How were the rates calculated under your approach?

10 A. I began by setting all customer charges (monthly fixed fee) at cost as
11 determined by the ECOSS. These charges are unified between North and
12 South. I next set the demand charges for the Large General Service class. The
13 demand costs from the ECOSS indicate that the per kW cost is somewhere
14 between the current North and South rates for Large General Secondary
15 service and closer to the North prices for Larger General Primary service. (See
16 CRP-04, Schedule 5). Raising the demand charges for all customers to the full
17 cost-of-service is undesirable since that would cause the South demand
18 charges to increase substantially. In the alternative, I based the Large General
19 Secondary demand charges on the current demand rate for the South increased
20 by the overall change in class base rate revenues at full cost of service. For the
21 Large General Primary customers, I prorated the Secondary demand charge
22 based on the difference in unit demand costs between Secondary and Primary
23 service.

24 Finally, for all customer classes, except for Small General Service, I adjusted
the volume charges to one unified charge to recover the remaining revenue by

1 class not recovered by the demand charges, for classes with demand rates, and
2 the customer charge. (Id.) For the Small General Service, the volume rates
3 remain differentiated. This mitigates the effect on the South Small General
4 Service customers.⁹

5 52. Q. Would you please explain the intention behind adjusting the Small General
6 Service rates?

7 A. The intention of taking this second step in rate mitigation was to limit the
8 overall increase, including fuel, to any class, by location, to no more than ten
9 percent while unifying as many rate schedules as possible.¹⁰ Given that the
10 goal to unify rates is paramount to the Commission's direction to Chugach, I
11 determined that the slightly more than ten percent increase for North Primary
12 customers met the spirit of this proposal and therefore I have not proposed
13 separate rates for that class. The result, by location, of my proposal is
14 illustrated in Attachment 4. A summary of the proposed rates is found in
15 Attachment 5.

16 53. Q. Do you have any comments regarding the increase in the proposed South
17 district customer charge?

18 A. Customer charges for small customers are often controversial and customer
19 advocates often oppose increases to customer charges. The proposed increase
20 for the South customers is reasonable from several perspectives. First, the
21 ECOSS, prepared in conformance with Alaska regulations, in particular 3
AAC 48.540(f), indicates that the customer costs for the residential class

22 ⁹ Since there is no separate cost study for North and South, to find the proposed revenue by location for the Small
23 General Service I increased the base rate revenue for the North by ten percent with the remaining increase recovered
by the South customers.

24 ¹⁰ For rate design purposes, when calculating the class level increases, I used the April 1, 2023 COPA rate to
estimate the level of fuel charges.

1 support the proposed unified customer charge. Second, the current customer
2 charge for the North residential customers is roughly the same as my proposed
3 charge. Third, not all residential customers are affected by an increase in the
4 customer charge. The typical South residential customer consumes more than
5 500 kWh per month. Since customer costs that are not recovered in the
6 customer charge are recovered through volumetric charges, these customers
7 are largely unharmed by this proposal since they effectively pay for the
8 customer costs through their volumetric rates (i.e., these customers will face
9 roughly the class average increase). Finally, the current Chugach customer
10 charge has not changed in many years and is due for refreshing. Comparing
11 the proposed unified residential customer charge with a cross section of
12 utilities in the U.S., as found in Attachment 6, one sees that the proposed
13 charge is near the average of these different utilities.

14 **VII. BENEFICIAL ELECTRIFICATION AND NEW RATE OFFERINGS**

15 54. Q. Is Chugach proposing any new tariff rates?

16 A. Yes. Chugach is proposing two new rates: a time of use (“TOU”) rate for
17 residential and small general service customers, and shore-to-ship rates for
18 applicable cruise ships, initially, only to those ships docking in Whittier.

19 **A. Context for Innovative Pricing Structures**

20
21 55. Q. Is there a general trend in the industry to offer more pricing options to
22 customers?

23 A. Yes. Utilities are offering more pricing options to customers, which are mostly
24 driven by technology as well as customer demand for such options. With

1 extensive deployment of advanced metering infrastructure (“AMI”) as well as
2 digitization of the grid, utilities can offer pricing options, especially to mass
3 market customers, that only a few years ago were not possible. Enabled by
4 AMI, customers now have access to granular data regarding their usage pattern
5 and as a result want more control over their bill. Indeed, Chugach provides its
6 customers with an online portal through each member’s account where
7 members can track their usage, nearly in real time, and, if given appropriate
8 pricing signals, could change their consumption patterns.

9 56. Q. What are some examples of alternate rate designs offered by electric utilities
10 in the U.S.?

11 A. Some examples include the introduction of demand charges for mass market
12 customers (i.e., residential and small general customers); introduction of time-
13 varying charges; and introduction of monthly fixed bills. Attachment 7
14 summarizes a wide range of rate options currently offered by utilities, the
15 purpose and design of the rate and the general time frame when the rates were
16 first introduced.

17 57. Q. Are some of these rates connected with the movement toward *beneficial*
18 *electrification*?

19 A. Indeed, some of these rates do support the movement toward beneficial
20 electrification. Beneficial electrification, sometimes referred to as *strategic*
21 *electrification*, refers to promoting the use of electricity where such use can
22 reduce carbon emissions and energy costs.

23 58. Q. Why would utilities and regulators support *beneficial electrification*?

24 A. Conceptually, as electric portfolios move toward greater reliance on
renewables, replacing certain direct fossil fuel applications (e.g., natural gas,

1 diesel, oil, etc.) with electricity can help reduce emissions at the same time as
2 increasing the efficiency of the use of the electric system by smoothing out
3 consumption over the year and, in particular, during hours when renewables
4 tend to produce the most energy. In effect, this is a win-win scenario where
5 customers receive cost savings, or perhaps other benefits, and carbon
6 emissions are reduced.

7 59. Q. How can utilities support *beneficial electrification*?

8 A. Many utilities support movement toward these laudable goals through
9 providing incentives for adoption of certain technologies, particularly
10 increased electrification. For example, Chugach has the following programs:

- 11 • The Beneficial Electrification and Energy Star (BEES) incentive program
12 provides qualifying residential customers with incentives up to \$1,000 for the
13 purchase of defined equipment, appliances, and associated disposal fees. The
14 incentives are applied as a bill credit to the qualifying customer's account.
15 Residential landlords are also eligible to participate and receive incentives for
16 upgrading appliances in units occupied by tenants meeting the low to moderate-
17 income limits. Eligible landlords may combine appliance incentives to achieve a
18 maximum incentive of \$1,000 per rental unit, up to \$5,000 in total incentives.
19 Landlords benefit from incentives offered by the program and tenants benefit
20 from the installation of energy efficient appliances, which may lower electric
21 consumption and result in lower monthly bills. Landlords approved for an
22 incentive will receive a bill credit to the property common meter or house meter
23
24

1 billing in the landlord's name, or where a common meter does not exist, a check
2 for the approved incentive amount.

- 3 • The Heat Pump Pilot Program provides a rebate to customers who install an
4 approved heat pump system. Residential members can receive a maximum
5 incentive of 15 percent, up to \$900, toward the total cost of an approved air-source
6 heat pump system. Small commercial customers may receive a maximum
7 incentive of 15 percent, up to \$1,500, toward the total cost of an approved air-
8 source heat pump system. The incentive is provided as a cash rebate to the
9 customer upon verification that the system is installed, operational, and meets the
10 installation and performance criteria. The performance criteria for eligible
11 equipment are aligned with the criteria defined by federal incentive programs
12 supporting air-source heat pumps to encourage the installation of a high-
13 performance heat pump system rated for cold climates. Ground-source heat
14 pumps may also be eligible for the Chugach Heat Pump Pilot Program and will
15 be evaluated on a case-by-case basis. All eligible heat pump systems must be
16 installed by a manufacturer-approved HVAC professional.
- 17 • The Electric Vehicle (EV) Incentive Program helps individuals and businesses
18 establish EV charging at home, at workplaces, for fleet vehicles, and for public
19 use within the Chugach service area by providing a financial incentive upon
20 installation. Residential customers are eligible for up to \$200 per level 2 charger
21 installed. This program is also open to any Small General Service or Large
22
23
24

1 General Service customers for installations at properties within the Chugach
2 service territory. DC Fast Chargers may be connected to a Large General Service
3 customer's existing electrical service, or they may be connected through a new
4 meter that may be eligible for the DC fast charging tariff rates. Commercial
5 customers are eligible to receive up to \$5,000 per DC Fast Charger installation.

- 6 • A Customer Education and Awareness Program to create awareness of
7 potential savings and energy efficiency offerings, promote interest in BE
8 products, instill the desire for participation by showing how customers can
9 reduce their costs through rebates in the near-term and reduce their energy
10 bills in the long-term, and move the customers toward action by providing a
11 wide range of product offerings to address one or more of their needs.

12 60. Q. Will beneficial electrification happen because of Chugach's proposals in this
13 proceeding?

14 A. Transitioning Chugach's generation portfolio towards a higher reliance on
15 renewables takes planning and coordination across all facets of Chugach
16 operations over many years. Though pricing is an important piece of the
17 energy transition puzzle, it requires educating customers to use electricity
18 differently.

19 While the industry has been moving toward more appropriate pricing since the
20 late 1970s in the United States, only recently have some regulators begun to
21 open up more innovative rates for the majority of customers. Chugach is just
22 at the beginning of engaging customers through both its tariff offerings and
23 programs such as BEES.

24 61. Q. Many people argue that simple rates are the best rates. Do you agree?

1 A. In general, simplicity is a virtue, especially in the traditional context of a
2 vertically integrated electric utility in which the main concern is safe, reliable,
3 and affordable service provided in a non-discriminatory fashion. Currently,
4 this remains the overriding goal of rate design for Chugach as expressed earlier
5 in this testimony. However, as also noted earlier, the industry is changing with
6 new and innovative pricing offerings that, typically, though not always,
7 involve more complex design.

8 62. Q. Do unregulated entities provide complex pricing offers?

9 A. Yes, and more are doing so every day. Attachment 8 provides examples from
10 a variety of industries from transportation (e.g., Uber Surge pricing) to fitness
11 and entertainment. Some of these programs are relatively simple, such as
12 mileage based car insurance which operates exactly like a utility two-part
13 tariff. Other examples are more complex such as location pricing for movie
14 theatres. This indicated that consumers are willing to engage in more complex
15 pricing offers if companies price the services correctly. A review of the offers
16 in this attachment also illustrates that firms often use this type of pricing to
17 manage demand.

18 **B. Time of Use Rates**

19 63. Q. Why is the Company proposing a Time of Use (“TOU”) rate now?

20 A. As noted above, changes in the offerings of utilities is changing the dynamic
21 of the interaction of the utility with its customers. While behavioral changes
22 take time and require customers to become familiar with pricing options,
23 starting with the relatively simple TOU option proposed in this testimony will
24 allow Chugach to gain a better understanding of the feasibility of

1 implementing more dynamic, and, perhaps, more complex, rates and
2 understand the customer behavioral changes that come with more dynamic
3 rates. For these reasons Chugach is proposing to offer a simple TOU rate on a
4 pilot basis.

5 64. Q. What are the benefits of deploying TOU rates?

6 A. TOU rates can reflect time-varying costs of providing reliable electric service
7 as opposed to fixed residential customer rates, while still providing some price
8 predictability and bill stability. Under TOU rates, consumers are given
9 predictable incentives to shift demand off peak or reduce demand altogether
10 yet are still protected from unexpected price shocks. As such, the increasing
11 adoption of TOU rates is promoting energy affordability and customer
12 engagement to alleviate stress on the electric grid to the benefit of all
13 customers. These rates are a preferred demand-side measure to help manage
14 grid impacts, particularly as usage patterns will change upon adoption of
15 beneficial electrification measures. Since low-income customers often have a
16 flatter usage profile, a rate design structure with higher rates during peak hours,
17 and lower rates during non-peak hours, could prove advantageous relative to
18 standard rates. While customers can lower their monthly bills by reducing
19 usage under flat rate structures, TOU rates provide customers the advantage of
20 being able to use the same amount of energy and the same applications as
21 before, yet moving usage to times that are better suited to provide electricity.
22 Not all customers can or will change their behavior, however, TOU rates
23 provide customers with an option to benefit while also helping lower the
24 average cost of supplying service by spreading load over a larger number of
hours.

65. Q. How is the TOU pilot designed?

1 A. The pilot is designed as an opt-in optional tariff with enrollment initially
2 capped at 500 customers for both residential and small commercial customers.
3 If the RCA approves the pilot program, Chugach will create an experimental
4 design to monitor and evaluate customer behavior and resulting benefits from
5 the program.

6 66. Q. You mentioned technology earlier, how does that fit into the TOU program?

7 A. Perusing Attachment 8, one cannot help but recognize that technology has
8 enabled much of the ability to provide customers with more customized
9 pricing options. For TOU rates, while AMI technology is a threshold
10 requirement, technology on the customer side, such as smart thermostats, help
11 customers respond effortlessly to prices. As part of this pilot program, one
12 option is to introduce technology, such as smart thermostats, to a subgroup of
13 customers on the TOU tariff to test the effectiveness of using more advanced
14 control systems. For example, if the program attracts a full 500 customers,
15 randomly selecting 100 customers for installation of smart thermostats will
16 provide a treatment and control group for statistical analysis of the effect of
17 the pricing pilot on customer behavior with and without technology.

18 67. Q. How did you design the proposed TOU rate?

19 A. Chugach proposes to design the TOU rate as a two-part rate with a peak period
20 between 9 AM and 9 PM, and an off-peak period during all other hours. The
21 rates are based on a 2 to 1 ratio between the peak and non-peak periods. The
22 energy charge covers all costs and applies to all kWhs measured in those hours
23 as defined in Attachment 9.2. Subscribers would still pay the COPA, which is
24 applied equally to all kWhs regardless of time of use. Ordinary monthly
customer charges also apply.

1 68. Q. How did you determine the time periods for the proposed TOU rate?

2 A. I analyzed the hourly marginal costs as well as the historical hourly load data
3 for the entire Chugach system to determine the appropriate seasons and time
4 periods to be used in the TOU rate design. Based on my analysis, the time
5 period from 9 AM to 9 PM have the highest load, especially in the winter, as
6 shown in Attachment 9.1.

7 69. Q. Are you proposing to differentiate the rate by season?

8 A. No. I am not proposing different rates for different seasons. The concept
9 behind the TOU rate offering is to introduce consumers to time-varying rates
10 but in a manner that minimizes unnecessary complications.

11 70. Q. How did you determine the peak to off-peak ratio used in the TOU rates?

12 A. Based on the analyses I used to determine the time periods for the TOU rates,
13 I did not find any significant seasonal or hourly variation in either the hourly
14 marginal cost or hourly load. For example, Attachment 9.1 does not show
15 significant variation in the max hourly load by season, suggesting that the
16 loads are relatively flat across all hours and months. This suggests that TOU
17 rates based strictly on load considerations will not result in a high enough price
18 differential between peak and off-peak prices needed to incent changes to
19 customer behavior. Due to this concern, I assumed that, of the total demand
20 costs for each class, 70 percent is related to the peak period and the remaining
21 portion is associated with the off peak.

22 I also conducted a survey of time of use rates offered by utilities and found
23 wide variation in the ratio of peak to off-peak rates offered. (Attachment 10)
24 My research indicates that the ratio of the peak to off-peak ranges from about
1.1:1 to 14.5:1 (for tariffs with more than two periods, I referenced the highest

1 peak to off-peak price). About 73 percent of the TOU rates that I sampled have
2 a price ratio of at least 2:1. As a result, I consider a price ratio of 2:1 appropriate
3 for a pilot TOU.

4 71. Q. How did you determine the 70 percent ratio for capacity costs?

5 A. The assets that a utility needs to generate and deliver electricity are typically
6 sized to meet peak demand. As a result, it is only natural that a higher
7 proportion of capacity costs are attributed to peak hours when more of the
8 system capacity is used. However, given that capacity installed to meet peak
9 demand can also serve baseload demand, it is conceptually impossible to
10 separate capacity costs incurred during peak and off-peak hours using a set
11 methodology. As such, the determination of the ratio for capacity costs for
12 peak and off-peak hours was informed by an assessment of TOU rate designs
13 offered by a sample set of utilities.

14 72. Q. How did you determine rates associated with the peak and off-peak time
15 periods?

16 A. I obtained the capacity (demand) and energy costs for the two classes from the
17 ECOSS. As noted above, I assume that 70 percent of total demand costs, including
18 non-production demand, are related to the peak hours. I then spread the energy costs
19 evenly among all hours. The resulting rates are found in Attachment 9.2.

20 73. Q. Are there any other conditions placed on these tariffs?

21 A. First, the tariffs are only available to residential and small general service
22 customers. (I assume consolidated tariffs as a result of this proceeding, which
23 means the TOU rates will apply to all customers on the Chugach system).
24 Second, the pilot, since it is aimed at learning more about customer behavior,
is limited to 500 customers in both rate classes. The tariff has an effective date

as of the first billing cycle of January 2025. Finally, Chugach will provide an analysis of the program once sufficient data is provided.

74. Q. Why are the tariffs not applicable to a larger number of customers?

A. For this pilot program, I felt it was necessary to focus on one part of the market.

I have two reasons for this conclusion. First, running a pilot carries some burdens in terms of additional customer service and evaluation of the program.

With respect to the first issue, customer interaction will increase due to the novelty of the service. Limiting the offering will help Chugach understand what it can expect if, and when, the program is rolled out more broadly. In

addition, evaluation of the program will also be more manageable. Moreover,

many observers expect that the mass market will, eventually, provide a fruitful market for more innovative rates and programs. For example, water heating is

a potential source of energy storage, though most customers, and many utilities, have no experience with the process.¹¹ Providing mass market

customers with options today, even simple TOU rates, will begin to socialize the concept of pricing choice, and behavioral change, to a broad set of

customers. This process will not occur overnight, however, beginning the process now will help begin the transition to more innovative rate design. ,

75. Q. Why is the effective date well after the expected conclusion of this proceeding?

A. Since Chugach will not know the exact nature of the final approved tariff until early fall 2024, it seems reasonable to give Chugach time to train customer service representatives and market the program to customers. In addition, since

¹¹ See e.g., “Domestic Hot Water and Flexibility,” Institute for Sustainable Futures, University of Technology Sydney. 5 June 2023 (Available at: <https://www.uts.edu.au/sites/default/files/2023-06/Domestic%20Hot%20Water%20and%20Flexibility.pdf>)

1 this is a pilot program, Chugach will need some time to develop the
2 experimental design, once the final structure is known, including how to
3 choose participating customers if Chugach receives enrollment requests that
4 exceed the limit. The selection process will be non-discriminatory since the
5 RCA would not likely approve a discriminatory rate and, for the purposes of
6 designing a good experiment, Chugach would not wish to design a
7 discriminatory selection process.

8 **C. Shore Power**

9 76. Q. What other new rate is the Company proposing besides the TOU rates for
10 residential and small commercial customers?

11 A. The Company is proposing a shore power rate to allow ships and other sea vessels
12 access to electric power while they are at the port.

13 77. Q. What is the shore to ship concept?

14 A. Shore to ship effectively allows visiting vessels, in this case cruise ships, to
15 hook up to the local electricity grid and receive service while in port. This
16 eliminates the need to operate ship-board generators which are typically diesel
17 powered with its attendant local pollution concerns.

18 78. Q. What are the benefits of "Shore Power?"

19 A. The average ship burns about five metric tons of fuel each day in port. A cruise
20 ship not connected to shore power emits as much exhaust as 34,400 idling
21 trucks per day, and the introduction of shore power would provide residents
22 with relief from carcinogenic particles omitted by the cruise ships. Other ports
23 that have recently undergone electrification, such as San Diego, have received
24 estimates that their plug-in cruise ship terminals will result in at least a 90

1 percent reduction of harmful pollutants while the ships are docked. Those
2 pollutants include Nitrous Oxides and Diesel Particulate Matter, in addition to
3 harmful greenhouse gas emissions. Cruise lines have also been publicly
4 supporting shore power electrification. Holland America and Princess cruise
5 lines, both of which operate in Alaska, were advocates for the existing shore
6 power connection in Juneau, which prompted other cruise lines to adopt
7 environmental responsibility stances. Since companies have started
8 prioritizing environmental responsibility, cruise ships have begun
9 modernizing their ships to accommodate shore power where available to
10 reduce emissions.

11 79. Q. Why does Chugach propose a separate tariff rather than using an existing
12 tariff?

13 A. This is a fairly unique customer type that has similar issues to EV charging.
14 These customers have a relatively low load factor, but unlike EV charging
15 stations, the customer has a ready-made competitive alternative in their own
16 generation. These two factors suggest that the standard rate class, Large
General Service Secondary, is not appropriate.

17 80. Q. What is an appropriate rate?

18 A. There are effectively two options. The first option is for Chugach to negotiate
19 a rate with the port for use by cruise ships. This has the advantage of flexibility
20 that a standard tariff does not. In addition, since the customer has a competitive
21 alternative, this is not a situation where market power is of much concern. If
22 the cruise line does not wish to pay the rate, it may continue to operate as it
23 has in the past. The other option is to treat the entity like a non-firm
24 transmission customer. The rate per kWh equals average demand plus energy

costs divided by total kWh for the Large General Service Primary class. This calculation is provided in Attachment 11.1. Since this is the base rate, the appropriate COPA rate would also apply.

81. Q. How does the rate calculated in Attachment 11.1 compare to other shore power rates?

A. In Attachment 11.2 I present a survey of other shore power rates around North America. These rates are all non-firm rates and range from about 4 cents per kWh to over 33 cents per kWh. The rate calculated in Attachment 11.1, plus the current COPA rates for both North and South falls safely within that range, especially when adjusting for higher costs of providing service in Alaska.

82. Q. Do you have an estimate of the revenue associated with this new rate?

A. No. I do not know how many cruise lines and ships are willing to buy service at this rate. I propose that the RCA approve this rate on an inception basis with any revenue obtained from the rate credited back to all other customers.

83. Q. What if Chugach must upgrade its system to provide this service?

A. If Chugach, at any time, must upgrade its system solely for the provision of this service, I recommend that be treated as a request for new service and addressed through a customer contribution which holds Chugach's other customers harmless.

VIII. OTHER TARIFF CHANGES

84. Q. Are you proposing any other changes to the tariffs?

A. Yes. I propose to simplify the tariffs somewhat by removing unnecessary tariffs and simplifying the demand charge for Large General Service customers

1 on standard rates by removing the ratchet in the demand charge for North
2 customers.

3 85. Q. Which tariffs do you recommend removing?

4 A. There are three tariffs with no customers, Economic Viability, 89.2, Primary
5 net requirements (91) and primary seasonal (98). There is no reason to
6 continue these offers. For customers on seasonal rates, standard rates without
7 demand ratchets are more advantageous and the customers on seasonal
8 secondary (Schedule 95) will move to standard rates. For net requirements, the
9 South tariffs will supersede the North tariffs except for customers on Schedule
10 88. Those customers are allowed to remain on that rate schedule and the rate
11 will close to new customers as of the effective date of the compliance order in
12 this proceeding.

13 If Chugach determines that a customer has an economic viability situation, it is
14 better to request a special contract since the situation is likely unique.

15 Finally, I propose to consolidate North and South lighting rates consistent with the
16 directives to consolidate rates between divisions. As a result, the existing North
17 division rates were used as a starting point to consolidate and simplify the lighting
18 rate structure. As a result, all existing lighting rates were assigned to one of the
19 North division rates. The assignment to the new rate classifications was based on
20 my judgement that considered the lamp wattage and rate impacts. Overall, the class
21 does not see an increase consistent with my mitigation proposal as shown in
22 Attachment 1 and the assonated rate design found in CRP-03.

1 **V. CONCLUSION**

2 86. Q. Does this conclude your direct testimony?

3 A. Yes.

4
5 Dated this 30th day of June 2023.



6 _____
7 Dr. Carl R. Peterson

ATTACHMENT

1

Chugach Electric Association, Inc.
Determination of Proposed Revenue for 2022 Test Year

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Note
		<u>Residential</u>	<u>Small General</u>	<u>LGS - Secondary</u>	<u>LGS - Primary</u>	<u>LGS - Primary Military</u>	<u>Lighting</u>	<u>SES</u>	<u>Retail Total</u>	<u>System Total</u>	
1	Current Revenue	92,910,678	23,251,463	98,645,539	11,281,993	11,882,996	3,607,089	2,396,405	241,579,759	243,976,164	(1)
2	Other Revenue	2,410,983	623,523	1,613,901	214,022	254,990	41,714	33,938	5,159,134	5,193,071	(2)
3	Total Revenue	95,321,661	23,874,986	100,259,440	11,496,015	12,137,986	3,648,803	2,430,343	246,738,892	249,169,235	
4	Administrative and General Expense	13,919,113	3,980,681	13,928,027	1,860,465	1,282,726	203,586	316,326	35,174,598	35,490,925	(3)
5	Depreciation and Amortization Expense	23,094,722	7,216,200	23,940,706	3,034,640	3,071,764	991,919	516,157	61,349,951	61,866,108	(3)
6	Interest on Long Term Debt	15,149,144	4,777,932	16,105,179	2,061,144	2,080,738	607,855	364,509	40,781,992	41,146,501	(3)
7	IDC (Offset to Revenue Requirement)	(967,221)	(297,859)	(964,998)	(120,495)	(107,553)	(45,348)	(18,425)	(2,503,474)	(2,521,899)	(3)
8	Tax Expense	3,750,701	1,072,722	3,941,532	530,923	327,153	52,420	100,211	9,675,450	9,775,661	(3)
9	O&M + Other	37,504,638	10,412,222	36,035,222	4,816,958	4,084,589	753,288	1,267,413	93,606,917	94,874,330	(3)
10	Total Expenses	92,451,097	27,161,898	92,985,668	12,183,635	10,739,416	2,563,719	2,546,191	238,085,433	240,631,625	
11	Other Operating Revenue	(2,410,983)	(623,523)	(1,613,901)	(214,022)	(254,990)	(41,714)	(33,938)	(5,159,134)	(5,193,071)	(3)
12	Margins	10,636,442	3,360,055	11,355,136	1,455,486	1,479,888	421,881	259,563	28,708,888	28,968,451	(1)
13	Total Proposed Revenue Requirement [Ln(10) + Ln(12)]	103,087,539	30,521,953	104,340,804	13,639,121	12,219,305	2,985,600	2,805,755	266,794,322	269,600,076	
14	Total COS Target Base Rate Revenue [Ln(13) + Ln(11)]	100,676,556	29,898,430	102,726,904	13,425,099	11,964,314	2,943,886	2,771,817	261,635,188	264,407,005	
15	COS Increase to Base Rates [Ln(1) + Ln(14)]	7,765,878	6,646,967	4,081,364	2,143,106	81,318	(663,203)	375,412	20,055,430	20,430,841	
16	Percent Change Base Rate Revenue (Full Cost of Service) Ln(15) / Ln(1)	8.4%	28.6%	4.1%	19.0%	0.7%	-18.4%	15.7%	8.3%	8.4%	
17	Percent Change Base Rate Revenue Ln(15) / [Ln(1)+ Fuel Costs]	6.0%	20.1%	2.9%	12.4%	0.5%	-18.4%	6.1%	5.9%	5.9%	
18	Constrained Interclass Revenue Allocation							0.061			
19	Maximum Increase (Cap) 1.5* 8.4%	12.6%	12.6%	12.6%	12.6%	12.6%	12.6%				
20	Adjusted Maximum Increase Ln-(19)* Ln(1)	11,670,669	2,920,656	12,391,034	1,417,150	1,492,643	453,093				
21	Minimum Increase MIN(Ln-(15), Ln(20))	7,765,878	2,920,656	4,081,364	1,417,150	81,318	(663,203)		15,603,164	15,603,164	
22	Remove Classes with Negative Increase	7,765,878	2,920,656	4,081,364	1,417,150	81,318	-	375,412	16,266,367	16,641,779	
23	Unadjusted Increase Ln(22) / Ln(1)	8.4%	12.6%	4.1%	12.6%	0.7%	0.0%				
24	Reallocation Factor Input (Current Class Revenues less than Cap)	92,910,678	-	98,645,539	-	11,882,996	-			203,439,213	
25	Reallocation Factor (percent of total current class revenues less than Cap)	46%	0%	48%	0%	6%	0%			100%	
26	Reallocation of Revenue	1,730,465	-	1,837,277	-	221,321	-		(3,789,063)		
27	Total (Constrained) Proposed Revenue Requirement										
28	Constrained Change in Class Base Rate Revenues [Ln(22) + Ln(26)]	9,496,343	2,920,656	5,918,641	1,417,150	302,640	-	375,412	20,055,430	20,430,841	
29	Total Constrained Target Base Rate Revenue [Ln(1) + Ln(28)]	102,407,020	26,172,119	104,564,180	12,699,144	12,185,636	3,607,089	2,771,817	261,635,188	264,407,005	
30	Percent Change Base Rate Revenue (Constrained) Ln(28) / Ln(1)	10.2%	12.6%	6.0%	12.6%	2.5%	0.0%	15.7%	8.3%	8.4%	
31	Percent Change Constrained Ln(1)+ Fuel Costs / [Ln(29)+ Fuel Costs]	7.3%	8.8%	4.2%	8.2%	1.9%	0.0%	6.1%	5.9%	5.9%	
32	Including Fuel Costs										
33	Class kWh										
34	South	472,703,904	104,538,402	402,780,771	56,653,283		2,226,876	60,663,836	1,038,903,236	1,099,567,072	(4)
35	North	118,693,238	79,828,882	460,261,943	63,963,960	136,893,591	4,079,717		863,721,331	863,721,331	(4)
36	Fuel Costs	\$ 36,344,011	\$ 9,791,355	\$ 42,723,564	\$ 5,934,498	\$ 4,424,944	\$ -	\$ 3,717,240	\$ 99,218,372	\$ 102,935,613	(5)
37	Total Fuel Plus Current Revenue [Ln(1) + Ln(36)]	\$ 129,254,689	\$ 33,042,818	\$ 141,369,103	\$ 17,216,492	\$ 16,307,940	\$ 3,607,089	\$ 6,113,646	\$ 340,798,131	\$ 346,911,776	
38	Total Fuel Plus Constrained Proposed Revenue [Ln(29) + Ln(36)]	\$ 138,751,032	\$ 35,963,474	\$ 147,287,744	\$ 18,633,642	\$ 16,610,579	\$ 3,607,089	\$ 6,489,057	\$ 360,853,561	\$ 367,342,618	

Sources and Notes

- (1) Exhibit CRP-04, Schedule 9
- (2) Schedule 1.2, 200.0 COS Functionalization
- (3) Schedule 2.3, 200.1 COS Classification to Allocation
- (4) Exhibit CRP-04, Schedule 9
- (5) Fuel costs for the purposes of the analysis use most recent COPA (April 1, 2023). Total fuel costs differ from those provided in CRP-03, Schedule 3, and Exhibit JRK-05 due to the difference in timing (EOY 2022 and April 1, 2023).

ATTACHMENT

2

Chugach Electric Association, Inc.

Rate Case Filing 2023

Summary of Proposed Interclass Revenue Allocation

Full Cost of Service and Constrained

(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
<u>Line No.</u>		<u>Residential</u>	<u>Small General</u>	<u>LGS - Secondary</u>	<u>LGS - Primary</u>	<u>LGS - Primary Military</u>	<u>Lighting</u>	<u>SES</u>	<u>Retail Total</u>	<u>System Total</u>
1	Current Revenue	92,910,678	23,251,463	98,645,539	11,281,993	11,882,996	3,607,089	2,396,405	241,579,759	243,976,164
2	Total COS Target Base Rate Revenue	100,676,556	29,898,430	102,726,904	13,425,099	11,964,314	2,943,886	2,771,817	261,635,188	264,407,005
3	Percent Change Base Rate Revenue (Full Cost of Service)	8.4%	28.6%	4.1%	19.0%	0.7%	-18.4%	15.7%	8.3%	8.4%
4	Percent Change Base Rate Revenue (Full Cost of Service + Fuel)	6.0%	20.1%	2.9%	12.4%	0.5%	-18.4%	6.1%	5.9%	5.9%
5	Total Constrained Target Base Rate Revenue	102,407,020	26,172,119	104,564,180	12,699,144	12,185,636	3,607,089	2,771,817	261,635,188	264,407,005
6	Percent Change Base Rate Revenue (Constrained)	10.2%	12.6%	6.0%	12.6%	2.5%	0.0%	15.7%	8.3%	8.4%
7	Percent Change Constrained (Constrained + Fuel)	7.3%	8.8%	4.2%	8.2%	1.9%	0.0%	6.1%	5.9%	5.9%

Sources and Notes

- (1) Attachment 1
- (2) Attachment 1, Ln.29
- (3) Attachment 1, Ln.30
- (4) Attachment 1, Ln.31

ATTACHMENT

3

Chugach Electric Association, Inc.

Rate Case Filing 2023

Summary of Proposed Interclass Revenue Allocation

		<u>Currenet Rates</u>		Total Number of Meters*	Rate Difference (North / South)
		North	South		
Residential	Number of Meters*	24,328	72,422	96,750	
	Monthly Fixed Charge	\$ 13.62	\$ 8.00		70.25%
	Volume Charge (per kWh)	\$ 0.15274	\$ 0.13508		13.07%
Small General Service	Number of Meters*	5,317	8,418	13,734	
	Monthly Fixed Charge	\$ 30.46	\$ 17.00		79.18%
	Volume Charge (per kWh)	\$ 0.11878	\$ 0.09670		22.83%
Large General Service**					
<i>Primary</i>	Number of Meters*	20	18	38	
	Monthly Fixed Charge	\$ 619.42	\$ 55.00		1026.22%
	Volume Charge (per kWh)	\$ 0.00488	\$ 0.04964		-90.17%
	Demand Charge (per kW)	\$ 43.10	\$ 22.73		89.62%
<i>Secondary</i>	Number of Meters*	977	1,425	2,402	
	Monthly Fixed Charge	\$ 92.61	\$ 55.00		68.38%
	Volume Charge (per kWh)	\$ 0.00498	\$ 0.04775		-89.57%
	Demand Charge (per kW)	\$ 44.53	\$ 21.98		102.59%
Military	Number of Meters*	2		2	
	Monthly Fixed Charge	\$ 668.42			
	Volume Charge (per kWh)	\$ 0.00488			
	Demand Charge (per kW)	\$ 39.66			

* Estiamte of average number of customers in 2022 (Annual Meters divided by 12)

** Large General Service includes all rates

Exhibit CRP-04, Schedule 9

Direct Testimony of Carl R. Peterson Ph. D.

Attachment 3

Page 1 of 1

ATTACHMENT

4

Chugach Electric Association, Inc.

Rate Case Filing 2023

Summary of Interclass Revenue Allocation

Constrained Interclass Revenue Allocation and Unified Rates for all Class Except Small General

<u>Line No.</u>	(A)	(B) <u>Residential</u>	(C) <u>Small General</u>	(D) <u>LGS - Secondary</u>	(E) <u>LGS - Primary</u>	(F) <u>LGS - Primary Military</u>	Note
1	Current Revenue	92,910,678	23,251,463	98,645,539	11,281,993		(1)
2	South	70,805,331	11,826,101	42,742,829	3,290,499		(3)
3	North	22,105,346	11,425,362	55,902,710	7,991,494	11,882,996	(3)
4	Total Constrained Target Base Rate Revenue	100,676,556	29,898,430	102,726,904	13,425,099	11,964,314	(1)
5	Revenues with Constrained IRA	102,407,020	26,172,119	104,564,180	12,699,144	12,185,636	(2)
6	South	80,301,674	13,604,221	45,866,334	6,181,342		(2)
7	North	22,105,346	12,567,898	58,697,846	6,517,802	12,185,636	(2)
8	Total Fuel	36,344,011	9,791,355	42,723,564	5,934,498	4,424,944	(2)
9	South	32,458,711	7,178,239	27,657,366	3,866,929	-	(2)
10	North	3,885,300	2,613,116	15,066,198	2,067,569	4,424,944	(2)
11	Percent Change Constrained (Including Fuel)						
12	South	9.2%	9.4%	4.4%	40.4%		
13	North	0.0%	8.1%	3.9%	-14.7%	1.9%	

Sources and Notes

- (1) Attachment 2
- (2) Attachment 1
- (3) Schedule 9

ATTACHMENT

5

Chugach Electric Association, Inc.
Rate Case Filing 2023
Summary of Interclass Revenue Allocation

		<u>Current</u>		<u>Proposed</u>		<u>Difference</u>		<u>Unit Costs</u>
		North	South	North	South	North	South	
Residential	Customer Charge	\$ 13.62	\$ 8.00	\$ 13.00	\$ 13.00	-4.6%	62.5%	\$ 13.00
	Volume Charge (per kWh)	\$ 0.15274	\$ 0.13508	\$ 0.14694	\$ 0.14694	-3.8%	8.8%	\$ 0.14436
Small General Service	Monthly Fixed Charge	\$ 30.46	\$ 17.00	19.13	19.13	-37.2%	12.5%	19.13
	Volume Charge (per kWh)	\$ 0.11878	\$ 0.09670	\$ 0.14215	\$ 0.11174	19.7%	15.6%	\$ 0.14455
Large General Service Primary	Monthly Fixed Charge	\$ 619.42	\$ 55.00	20.62	20.62	-96.7%	-62.5%	20.62
	Volume Charge (per kWh)	\$ 0.00488	\$ 0.04964	\$ 0.05040	\$ 0.05040	932.9%	1.5%	\$ 0.02435
	Demand Charge (per kW)*	\$ 43.10	\$ 22.73	28.00	28.00	-35.0%	23.2%	44.23
Secondary	Monthly Fixed Charge	\$ 92.61	\$ 55.00	30.48	30.48	-67.1%	-44.6%	30.48
	Volume Charge (per kWh)	\$ 0.00498	\$ 0.04775	\$ 0.06183	\$ 0.06183	1141.5%	29.5%	\$ 0.02464
	Demand Charge (per kW)*	\$ 44.53	\$ 21.98	22.91	22.91	-48.5%	4.3%	36.42
Military	Monthly Fixed Charge	\$ 668.42		20.62		-96.9%		20.62
	Volume Charge (per kWh)	\$ 0.00488		\$ 0.01923		294.0%		\$ 0.01778
	Demand Charge (per kW)	\$ 39.66		34.13		-13.9%		34.13

Source: Schedule 5

*Secondary demand charges prorated by class increase

Primary demand charges equal secondary pro-rated by

4.1% See

1.21 (ratio of primary demand unit costs to secondary demand unit costs)

ATTACHMENT

6

Chugach Electric Association, Inc.

Rate Case Filing 2023

Cross Sectional Survey of Utility Customer Charges

Company	Location	Customer Charge
Rhode Island Energy	Rhode Island	\$ 12.00
Duke Energy	North Carolina	\$ 14.00
Dominion Energy	Virginia	\$ 6.58
Consolidated Edison Company of New York, Inc.	New York	\$ 17.00
PPL Electric Utilities	Pensilvania	\$ 15.86
Los Angeles Department of Water and Power (LADWP)	California	\$ 10.00
Seattle City Light	Washington	\$ 7.13
Sacramento Miunicipal utility District (SMUD)	California	\$ 23.50
Chattanooga Electric Power Board (EPB)	Tennesse	\$ 9.36
NorthWestern Energy	Montana	\$ 4.20
Idaho Power	Idaho	\$ 5.00
Florida Power and Light	Florida	\$ 9.48
Alabama Power	Alabama	\$ 14.50
Entergy Mississippi	Mississippi	\$ 14.68
Salt River Project	Arizona	\$ 32.44
Duke Energy Indiana	Indiana	\$ 10.54
Central Electric Cooperative, Inc.	Oregon	\$ 28.16
Holyoke Gas & Electric	Massachusetts	\$ 5.55
City of Hamilton Utilities	Ohio	\$ 23.50
Omaha Public Power District	Nebraska	\$ 30.00
City of Dover Electric Department	Delaware	\$ 8.46
Owensboro Municipal Utilities	Kentucky	\$ 15.00
City of Edmond Electric	Oklahoma	\$ 14.00
Baltimore Gas and Electric (BGE)	Maryland	\$ 9.00
Minnesota Power	Minnesota	\$ 8.00
The Electric Company El Paso Electric	Texas	\$ 9.25
NV Energy	Nevada	\$ 16.50
Alaska Electric Light & Power Co.	Alaska	\$ 8.99
Hawaiian Electric	Hawaii	\$ 11.50
Eversource Energy	Connecticut	\$ 13.81
Low	\$	4.20
High	\$	32.44
Average	\$	13.60
Median	\$	11.75

Source: Various Utility Tariff Books

ATTACHMENT

7

Rate	Description	Notes	Purpose and First Introduction
Flat	Fixed per unit (kWh) rate (may also include a fixed monthly charge)	Simple metering technology. Applies broadly to all utility functions (T, G, D and Retail)	Recover costs in a simple manner. Early adoption
Block Rates	Fixed over blocks of usages. Rates may increase or decrease over higher usage blocks.	Simple metering technology.	Recover costs in a simple manner. Provide incentives for increasing uses (declining block rates) or decreasing usage (including block rates) Early adoption of declining rates.
Demand Rates	Costs divided between capacity-related and energy-related. Capacity costs recovered based on maximum power usage	Requires interval metering or AMI. Demand measured based on interval of cost causation (e.g., system peak, customer peak). Also called a three-part rate since it includes a fixed charge, energy charge and demand charge.	Recover costs with prices that reflect the manner in which the costs are incurred. Demand rates probably in place as early as 1880s in UK and early 1900s in US. ⁽¹⁾
Time-Of-Use (TOU)	Day is divided into hours with similar costs. Typically, two or three periods (e.g., high, medium, low).	Requires interval metering or AMI. May also reflect seasonal differences in costs. Requires minimal communication with customers.	Price generation (G) to reflect the <u>general</u> timing (e.g., time of day) of when the costs are incurred. Discussed in early twentieth century, large customers TOU rates in place in US and Europe by 1950s. ⁽²⁾
Real time pricing (RTP)	Hourly prices are calculated based on either a market or dispatch	Requires interval metering or AMI. May include a demand charge based on highest peak demand. Requires continuous communication with customers.	Price generation (G) to reflect the <u>specific</u> timing (e.g., hourly) of when the costs are incurred. First appears in 1991 in US as a Baseline RTP, by 2000s programs exist in Europe and US. ⁽³⁾
Baseline RTP	Customers are charged existing rates based on a baseline usage. Deviations from baseline are charged or credited based on real time price	Requires interval metering or AMI. Requires continuous communication with customers.	Price generation (G) to reflect the specific timing (e.g., hourly) of when the costs are incurred. See discussion of RTP.
Critical Peak Pricing (CPP)	Prices for super-peak times or times of system stress are set to induce consumers to cut back on usage.	Requires interval metering or AMI. Typically, crucial peak times are limited to a few hours a year and price is set at a fixed level. Requires timely communication with customers.	Price generation (G) capacity to reflect timing (e.g., hourly) of when the costs are generally incurred.
Variable Peak Pricing (VPP)	A combination of TOU and CPP where the pricing changes daily by period (typically the peak period) to reflect system costs.	Requires interval metering or AMI. Requires timely communication with customers.	Price generation (G) capacity to reflect the timing (e.g., hourly) of when the costs are specifically incurred.
Peak Time Rebate (PTR)	Like CPP but customers are paid to reduce usage relative to a baseline usage but are not charged a higher price for usage above baseline.	Requires interval metering or AMI. Requires little communication with customers.	Provide rate credits for customer who voluntarily reduce load from a pre-specified baseline.
Fixed Bills (subscription rates)	Customers pay a fixed bill for some level of consumption but are provided incentives for reducing consumption during peak times.	May require interval metering or AMI. Insurance costs priced into the offering.	Provide price volatility insurance
Collar Rates	Customers pay some variable rate, often a real time hourly rate but price has a floor and ceiling.	Requires interval metering or AMI. Insurance cost priced into the offering either through a fixed charge or an added to the variable price.	Provide price volatility insurance
Demand Response	Customers are paid to reduce power usage when utility requests. Load control: load controlled by utility Economic: price signal induces customers to reduce load	Requires interval metering or AMI. Requires various degrees of communication with customers.	Pricing capacity to meet reserve margins. Prices reflect the degree of certainty of the load reductions and the notice period for reducing load.
Low (monthly) Load-Factor Rates	Customers pay a reduced on-peak demand charge which may or may not increase the energy charges during peak hours.	Requires interval metering or AMI. Requires some communication with customers.	Pricing capacity to reflect fact that low-load factor (e.g., less than 15%) customers are significantly less likely to contribute to (coincident) peak demand

(1) See e.g., H. Doherty, "Rates," 1910.

(2) The application of tariffs to different customer classes varied widely across countries and rate classes. See e.g., B. Mitchell, W. Manning, and J. Acton, "Electricity Pricing and Load Management: Foreign Experience and California Opportunities," Report # R-2016-CERCDC, Rand Corporation, March 1977.

(3) Some residential programs do exist. An early example was run by EDF in France which was essentially a more sophisticated TOU rate.

ATTACHMENT

8

Chugach Electric Association, Inc.

Rate Case Filing 2023

Examples of Complex Pricing Offerings from Non-Regulated Firms

Industry	Company	Product	Description
Transportation	Uber	Surge Pricing	<p>Surge pricing automatically goes into effect when there are more riders in a given area than available drivers. This encourages more drivers to serve the busy area over time and shifts rider demand, to maintain reliability and restore balance.</p> <p>When prices are surging, a multiplier to standard rates, an additional surge amount, or an upfront fare including the surge amount will be shown on your offer card. This will vary depending on your city. Uber's service fee percentage does not change during surge pricing. Because rates are updated based on the demand in real time, surge can change quickly. Surge pricing is also specific to different areas in a city, so some neighborhoods may have surge pricing at the same time that other neighborhoods do not.</p> <p>Surge pricing is automatically activated by algorithms that detect shifts in rider demand and driver availability, in real time, all over a city. Current driver availability and rider demand are the primary inputs to surge pricing. But we also factor in forecasts about market conditions. Additionally, when circumstances warrant it—such as in major emergencies that impact public safety—our teams assess the situation and cap surge pricing in the area.</p>
Transportation	Lyft	- Prime Time - Bonus Zones	<p>Lyft fare is based on ride route and ride type, as well as ride availability and demand. When many passengers in your area request a ride at the same time, ride prices will likely be higher than normal. You can expect higher demand during commute hours, big events in town, and when bad weather hits.</p> <p><u>Bonus Zones (for drivers)</u> Drivers are able to earn a bonus when they complete a ride from a bonus zone, which are busy and congested areas designated as pink and purple zones on the drivers' maps.</p>
E-commerce	Amazon	Automated Pricing	<p>Amazon's free automated pricing tool can adjust prices quickly and automatically against competitors to increase the chance of a product becoming the Featured Offer. Sellers can choose the listings they want to enroll, set price limits, and let Amazon help keep prices sharp 24 hours a day, 7 days a week.</p> <p>Automated pricing rules adjust prices on SKUs in a seller's catalog in response to events, such as changes in the Featured Offer (Buy Box) price, without having to revisit the SKU every time there is a price change. Automated pricing is applied only to the SKUs that are designated—not across the entire catalog. The seller can control the prices by defining rule parameters, setting minimum and maximum prices, optional boundaries, and selecting the SKUs on which to automate pricing.</p> <p><u>Featured Offer Rule:</u> Updates price when the Featured Offer win percentage is low due to price, or if other sellers continually update their price, causing you to lose the Featured Offer.</p> <p><u>Competitive Price Match Rule:</u> Updates price to help stay eligible for Featured Offer status and ensure that the seller always matches the competitive price (when there is one), to increase their chances of becoming the Featured Offer.</p> <p><u>Sales Bases Rule:</u> Sellers can use this rule to manage inventory levels or when testing the right price for new products by designating how many units they want to sell in a given period. Automated pricing rules will then reprice the product accordingly to meet that objective.</p>

E-commerce	Walmart	Repricer	<p>The Repricer is a powerful Seller Center tool that enables automatic price adjustments for items in the catalog. The algorithm not only pays attention to Walmart.com prices, but it also helps sellers stay competitive with offers on other eCommerce sites. When Repricer is enabled, sellers no longer have to worry about checking and manually updating prices for items.</p> <p>Sellers can choose from 3 different preset Repricer strategies—External Price, Buy Box Price, and Competitive Price, or create custom strategies.</p> <ul style="list-style-type: none"> - External Price: Stand out from the competition by beating or meeting prices on other eCommerce platforms. - Buy Box Price: The Repricer will automatically make updates to help beat the Buy Box price on Walmart.com. - Competitive Price: This strategy combines the logic of the first two strategy rules so a product can compete with whichever price is lowest. <p>Once the items are assigned to a strategy, the Repricer will automatically make updates based on varying market conditions to maintain competitive pricing more effectively.</p>
Hospitality	Airbnb	Smart Pricing	When Smart Pricing is turned on, nightly prices automatically change based on demand. This is a helpful to optimize pricing without constantly monitoring it, with the option of setting fluctuation limits and customizing specific nightly prices according to the host.
Aviation	Multiple airlines	<ul style="list-style-type: none"> - Dynamic Pricing - Adjusted Pricing - Continuous Pricing - Dynamic Bundling 	<p>Dynamic pricing enables airlines to offer prices to their customers based on contextual information available at time of shopping, without necessarily having additional personal information. The contextual information is built on elements such as length of stay, time before travel, day of departure/ arrival, competition, remaining capacity to sell, etc.</p> <p>Dynamic pricing is not new. Through yield/revenue management techniques, airline pricing has been “dynamic” since the early 1980s. What is new, is the ability to adjust the price in real time without needing to file fares with a third- party system.</p>
Entertainment	Ticketmaster	Dynamic Pricing	In some instances, events on the platform may have tickets that are “market-priced,” so ticket and fee prices may adjust over time based on demand. This is similar to how airline tickets and hotel rooms are sold and is commonly referred to as “Dynamic Pricing.”
Entertainment	Alleytrak - Multiple entertainment venues (Family Entertainment Centers, Bowling Alleys, Axe Throwing Centers, Party Rooms, Driving ranges, etc.)	Alleytrak	Alleytrak allows bowling alleys and other entertainment venues to easily manage reservations and payments, and to offer different rates based on day and time.
Entertainment	AMC	Sightline	<p>Sightline is a value-based program that provides moviegoers with multiple seating options to meet their viewing preferences. Customers can choose to reserve seats in the Standard Sightline Section or see the same movie for less in our Value Sightline Section (front rows). Customers can upgrade to the Preferred Sightline Section (mid-center rows) for a better viewing experience.</p> <p>Sightline at AMC applies to all showtimes after 4pm and excludes Tuesdays, allowing guests seeking the lowest ticket price to take advantage of our Discount Matinee and Discount Tuesday programs.</p>
Sports	Multiple teams from: - MLB - NFL - NHL - NBA - MLS - College Sports	<ul style="list-style-type: none"> - Dynamic Pricing - Variable Pricing 	<p>The individual ticket-pricing strategies currently used by most sports teams are variable pricing and dynamic pricing models:</p> <p>With <u>variable pricing</u>, teams use data from past game experiences to price their seats. Variables such as the month of the season, the day of the week and the opponent determine the price of seats for a game, with fans paying more for marquee matchups, especially during high-demand dates. Variable ticket prices are announced in advance, usually at the start of the season, and do not change once released.</p> <p><u>Dynamic pricing</u>, in contrast, is more fluid in reacting to changes in the variables that affect ticket demand.</p>
Food Service	- Sauce (IT company) - Multiple venues		Sauce allows restaurants to easily integrate their historical sales data onto a dynamic pricing system. Within minutes, restaurants can access their sales data and start using pre-populated dynamic pricing strategies based on their data. Moreover, they have the control and flexibility to tweak, adjust, or create their own strategies that can be automatically pushed out to all connected platforms.
Fitness	- Dibs Technology - Multiple venues		<p><u>Dibs</u></p> <p>By using dynamic pricing, classes are priced according to demand. Dynamic pricing is great when studios have excess demand in some classes and low demand in others. Dynamic pricing helps to spread attendance across more classes so that full demand can be accommodated.</p> <p>While the technology is complicated, the principle is simple: Classes in high demand can be sold at a premium while a class with many open spots might need a temporary price drop to drive up attendance.</p>
Insurance	Nationwide	SmartMiles	Two-part tariff fixed “base rate” and a per mile charge.

ATTACHMENT

9.1

Chugach Electric Association, Inc.

Rate Case Filing 2023

Hourly Loads for Chugach System (2021-2022)

Max Load by Month and Hour (Based on 2021-2022 Hourly Load)																										
Hour Ending	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	Max	Rank
Jan	275	266	259	255	254	259	267	286	308	325	334	329	328	325	325	322	323	333	338	333	325	318	305	289	338	2
Feb	260	251	244	240	242	245	255	274	297	316	316	316	316	315	313	313	312	313	324	322	313	302	289	274	324	4
Mar	251	243	238	236	236	248	268	289	296	300	302	300	299	300	297	296	295	293	290	296	299	289	277	263	302	5
Apr	247	239	237	236	240	252	266	276	287	294	297	297	295	293	289	288	287	285	278	272	268	272	266	256	297	6
May	208	202	198	198	205	209	218	235	251	259	264	269	273	272	274	275	273	262	250	244	236	230	228	216	275	11
Jun	208	201	194	190	188	190	206	231	246	258	268	273	277	282	283	283	281	274	263	254	248	240	228	218	283	10
Jul	223	213	206	203	206	210	218	237	256	267	273	277	282	284	285	285	282	275	267	260	254	247	237	230	285	9
Aug	214	203	197	194	201	211	232	248	258	264	273	282	283	289	292	292	291	282	270	263	255	247	236	229	292	7
Sep	209	204	199	198	205	217	238	260	267	269	272	273	274	275	274	272	271	268	262	260	258	248	235	221	275	12
Oct	224	216	213	212	219	226	246	271	283	288	285	284	285	286	283	285	285	281	285	280	270	259	244	230	288	8
Nov	273	263	258	254	250	253	264	282	305	323	326	323	320	318	317	318	320	334	333	328	318	310	299	284	334	3
Dec	286	273	266	262	261	265	274	293	313	330	337	337	334	332	331	330	333	350	347	338	331	328	315	299	350	1

ATTACHMENT

9.2

Chugach Electric Association, Inc.

Rate Case Filing 2023

TOU Calculations

Residential

		<u>Capacity Costs</u>			<u>Energy Costs</u>			<u>Total Costs</u>		<u>Rate</u>	<u>Ratio</u>
Total Capacity Costs	\$70,218,782	% Peak	70%	\$49,153,147	% Peak	50%	\$ 7,285,798	\$ 56,438,946	Peak	\$ 0.19202	
Total Energy	\$14,571,597	% Offpeak	30%	\$21,065,635	% Offpeak	50%	\$ 7,285,798	\$ 28,351,433	OffPeak	\$ 0.09531	2
		Peak	kWh	293,924,533							
		Off Peak	kWh	297,472,609							

Small General Service

		<u>Capacity Costs</u>			<u>Energy Costs</u>			<u>Total Costs</u>			
Total Capacity Costs	\$21,919,593	% Peak	70%	\$15,343,715	% Peak	50%	\$ 1,718,081	\$ 17,061,795	Peak	\$ 0.18527	2
Energy	\$3,436,161	% Offpeak	30%	\$6,575,878	% Offpeak	50%	\$ 1,718,081	\$ 8,293,958	OffPeak	\$ 0.08988	
		Peak	kWh	92,093,583							
		Off Peak	kWh	92,273,701							

Capacity and Energy Costs from: Exhibit CRP-03

Peak and Off-Peak kWh from analysis of AMI data

ATTACHMENT

10

Notes: Blue Text signifies
TOU differentiation
across G.T.D by virtue of
bundled rates.

Sample of Time of Use Tariff Offerings of Investor-owned Utilities and Cooperatives (in effect 4/1/23)							TOU Rate Elements									
No	Utility / Cooperative	Rate	State	TOU Rates	TOU Specialty Rate	CPF / VPP Rate	Type	Generation	Transmission	Distribution	Seasonal Period(s)	Time Period(s)	Differential (energy based)	Differential (demand-based)	Peak/Off Peak Price Ratio	Notes
1	New York State Elec & Gas Corp	SERVICE CLASSIFICATION NO. 7 (Large General Service - Primary and Secondary)	NY	Yes	Hourly Pricing	No	Optional	Yes	Yes	Yes	No	On-peak hours are defined as the hours between 7:00 A.M. and 10:00 P.M. (Local Time), Monday through Friday with the exception of the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Those hours not designated as on-peak are defined as off-peak.	Delivery Service: Demand Charge On-Peak Service \$9.02 @ Secondary, \$8.27 @ Primary, \$2.06 @ Subtransmission; \$1.11 @ Transmission. Commodity Service: The charge for Electric Power Supply provided by NYSEG shall fluctuate each month.	n/a		The Retail Access choice is the ESCO Supply Service (ESS). The Non-Retail Access choice (see 2 below) is the NYSEG Hourly Day Ahead Market Pricing Option ("Hourly Pricing"). Mandatory for Customers with billed demand greater than or equal to 300 kW in any two months within the 12 months.
		SERVICE CLASSIFICATION NO. 12 - (Large Residential / Religious TOU)	Optional	No	No	No	Winter: December through February; Summer: June through August; Off-Season: March, April, May, September, October, November Winter On-Peak: 7:00 AM to 10:00 AM, Monday through Friday; 5:00 PM to 10:00 PM, Monday through Friday Mid-Peak: 10:00 AM to 5:00 PM, Monday through Friday; 10:00 PM to 11:30 PM, Monday through Friday; 7:00 AM to 11:30 PM, Saturday, Sunday and Holidays Off-Peak: 11:30 PM to 7:00 AM, Monday through Sunday and Holidays Summer On-Peak: 10:00 AM to 6:00 PM, Monday through Friday; Mid-Peak: 7:00 AM to 10:00 AM, Monday through Friday; 6:00 PM to 11:30 PM, Monday through Friday; 7:00 AM to 11:30 PM, Saturday, Sunday and Holidays Off-Peak: 11:30 PM to 7:00 AM, Monday through Sunday and Holidays Off-Season Mid-Peak: 7:00 AM to 11:30 PM, Monday through Sunday and Holidays Off-Peak: 11:30 PM to 7:00 AM, Monday through Sunday and Holidays	n/a	n/a	n/a	Includes fixed charges for NYSEG delivery service, Transition Charge, a fluctuating commodity charge for electricity supplied, and a Merchant Function Charge. Generating credit allocations reflect a pro-rata to the On-Peak, Mid-Peak, and Off-Peak TOU periods based upon the number of hours in each month the PV generation is estimated to occur during each period.					
2	Northern States Power Co	RESIDENTIAL TIME OF DAY	MN	Yes	Electric Vehicle	Yes	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May;	The on-peak period is defined as those hours between 9:00 a.m. and 9:00 p.m. Monday through Friday, except holidays. The off-peak period is defined as all other hours.	Standard Customer Charge per Month Overhead (A23) \$10.00 Underground (A24) \$12.00 On-Peak Period Energy Charge per kWh June - September \$0.20497 Other Months \$0.16008 Off-Peak Period Energy Charge per kWh June - September \$0.04170 Other Months \$0.04170	June - Sept: "4.9 to 1, Other months: "4 to 1		
		RESIDENTIAL TIME OF USE PILOT PROGRAM SERVICE	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May;	The On-Peak period is defined as those hours between 3:00 p.m. and 8:00 p.m. Monday through Friday, except holidays. The Mid-Peak period is defined as all hours not defined as On-Peak or Off-Peak periods. The Off-Peak period is defined as those hours between midnight (12:00 a.m.) and 6:00 a.m. every day.	Electric Space Heating Customer Charge per Month Overhead (A23) \$12.00 Underground (A24) \$14.00 On-Peak Period Energy Charge per kWh June - September \$0.20497 Other Months \$0.02984 Off-Peak Period Energy Charge per kWh June - September \$0.04170 Other Months \$0.04170	June - Sept: "8.1 to 1, Other months: "4 to 1						
		RESIDENTIAL ELECTRIC VEHICLE SERVICE	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May;	The on-peak period is defined as those hours between 9:00 a.m. and 9:00 p.m. Monday through Friday, except holidays. The off-peak period is defined as all other hours.	Energy Charge per kWh June - September On-Peak Period \$0.22576 Mid-Peak Period \$0.09013 Off-Peak Period \$0.02784 Other Months On-Peak Period \$0.19266 Mid-Peak Period \$0.07515 Off-Peak Period \$0.02784 Customer Charge per Month \$4.95	June - Sept: "4.9 to 1, Other months: "4 to 1						
		ELECTRIC VEHICLE HOME SERVICE	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May;	The on-peak period is defined as those hours between 3:00 p.m. and 8:00 p.m. Monday through Friday, except holidays. The mid-peak period is defined as all hours not defined as on-peak or off-peak periods. The off-peak period is defined as those hours between midnight (12:00 a.m.) and 6:00 a.m. every day.	On-Peak Period Energy Charge per kWh June - September \$0.20497 Other Months \$0.16008 Off-Peak Period Energy Charge per kWh \$0.04170 Customer Charge per Month Bundled (A80) \$6.48 Pre-Pay Option/Installation Only (A81) \$6.68	June - Sept: "8.1 to 1, Other months: "6.9 to 1						
		RESIDENTIAL ELECTRIC VEHICLE SUBSCRIPTION PILOT SERVICE	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May;	The on-peak period is defined as those hours between 9:00 a.m. and 9:00 p.m. Monday through Friday, except holidays. The off-peak period is defined as all other hours.	Energy Charge per kWh June - September On-Peak Period \$0.22576 Mid-Peak Period \$0.09013 Off-Peak Period \$0.02784 Other Months On-Peak Period \$0.19266 Mid-Peak Period \$0.07515 Off-Peak Period \$0.02784 Customer Charge per Month General System Energy Bundled (A82) \$42.50 Pre-Pay Option (A83) \$32.65 Renewable Energy (Windsource) Bundled (A82) \$45.02 Pre-Pay Option (A83) \$35.17 Excess On-Peak Period Energy Charge per kWh June - September \$0.20497 Other Months \$0.16008	"1.2						
		SMALL GENERAL TIME OF DAY SERVICE	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May;	The on-peak period is defined as those hours between 9:00 a.m. and 9:00 p.m. Monday through Friday, except holidays. The off-peak period is defined as all other hours.	Customer Charge per Month - Time Of Day Metered (A12) \$12.00 - kWh Metered (A16) \$10.00 - Unmetered (A18) \$8.00 - Low Wattage (A22) (Please see page 5-24.1) Energy Charge per kWh Oct-May On-Peak Period (A12) \$0.11723 Off-Peak Period (A12) \$0.04170 Constant Hourly (A16, A18, A22) (= 35% On, 65% Off) \$0.06814 Jun-Sep On-Peak Period (A12) \$0.14880 Off-Peak Period (A12) \$0.04170 Constant Hourly (A16, A18, A22) (= 35% On, 65% Off) \$0.07919	June - Sept: "3.6 to 1, Other months: "2.8 to 1						

								GENERAL TIME OF USE SERVICE PILOT	Optional	Yes	Yes	No	System Demand Charge is differentiated by season (whereas the Distribution Demand Charge is not). June-Sept/Dec: Mar/Other Months	The peak period - 3 p.m. and 8 p.m. Monday through Friday, except holidays. The base period is defined as all hours not defined as peak period or off-peak period. The off-peak period is defined as those hours between midnight (12:00 a.m.) and 6:00 a.m. every day.	Customer Charge Per Month (A25, A26): \$29.64 Rate Code A25 (General TDU Service Rate) Energy Charge per kWh Peak \$0.05054; Base \$0.02686; Off-Peak \$0.00810 Rate Code A26 (CPP Rate) Energy Charge per kWh Peak \$0.0797; Base \$0.0422; Off-Peak \$0.0204 Critical Peak Pricing \$0.5588	Rate Code A25 (General TDU Service Rate) System Demand Charge per Month per kW Jun-Sep Peak Period Demand \$6.25 Base Period Demand \$4.54 Dec-Mar Peak Period Demand \$4.25 Base Period Demand \$5.79 Other Months Peak Period Demand \$0.00 Base Period Demand \$5.79 Distribution Demand Charge per Month per kW All Months Secondary Voltage \$2.00 Primary Voltage \$1.52 Transmission Transformed Voltage \$0.64 Rate Code A26 (CPP Rate) Distribution Demand Charge per Month per kW All Months Secondary Voltage \$2.00 Primary Voltage \$1.52 Transmission Transformed Voltage \$0.64	~3.9 to 1
								PEAK CONTROLLED TIME OF DAY SERVICE	Optional	Yes	Yes	Yes	Demand Charge is differentiated by season. June-Sept/Other Months: Discounted Demand Charges for Controllable Demand (Jan-Dec)	The on peak period is defined as those hours between 9:00 a.m. and 9:00 p.m. Monday through Friday, except holidays. The off peak period is defined as all other hours.	Customer Charge per Month \$55.00 Service at Secondary Voltage Energy Charge per kWh On-Peak Period Energy \$0.04855 Off-Peak Period Energy \$0.02341 Energy Charge Credit per Month per kWh All kWh in Excess of 400 Hours Times the Sum of All On-Peak Period Billing Demands, Not to Exceed 50% of Total kWh: \$0.01518	Demand Charge per Month per kW (Tier 1; Tier 2 Price) On-Peak Period Demand Firm Demand June - September \$14.79; \$14.79 Other Months \$10.49; \$10.49 Controllable Demand (Jan-Dec) Blended A < 65% PF Not Available: \$8.88 Level B > 65% and < 85% PF \$7.15; \$7.86 Level C > 85% PF \$6.56; \$7.34 Short Notice Rider \$6.09; Not Available Off-Peak Period Demand in Excess of On-Peak Period Demand (Jan-Dec) \$2.35; \$2.35 Voltage Discounts per Month (January - December) (Per kW, Per kWh) Primary Voltage \$0.80; \$0.0035 Transmission Transformed Voltage \$1.55; \$0.00267 Transmission Voltage \$2.35; \$0.00277	~2.1 to 1
								MULTI-DWELLING UNIT ELECTRIC VEHICLE SERVICE PILOT	Optional	Yes	Yes	Yes	On-Peak June-Sept; Off-peak October-May:	The on-peak period is defined as those hours between 3:00 p.m. and 8:00 p.m. Monday through Friday, except holidays. The mid-peak period is defined as all hours not defined as on-peak or off-peak periods. The off-peak period is defined as those hours between midnight (12:00 a.m.) and 6:00 a.m. every day.	Standard Customer Charge Per Month \$4.95 Optional Charger Service Charge Per Month Per Port Assigned Parking (A91) \$16.99 Shared Parking - Full Service (A93) Group A \$30.19 Group B \$45.55 Group C \$60.11 Energy Charge per kWh June-September On-Peak Period \$0.22576 Mid-Peak Period \$0.09013 Off-Peak Period \$0.02784 Energy Charge per kWh Other Months On-Peak Period \$0.19266 Mid-Peak Period \$0.07515 Off-Peak Period \$0.02784	June - Sept: ~8.1 to 1, Other months: ~6.9 to 1	
3	Pacific Gas & Electric Co	CA	Yes		EV, Electric Home	No	On-Peak June-Sept; Off-peak October-May:	Summer: Peak: 5:00 p.m. to 8:00 p.m. Monday through Friday, Off-Peak: All other times including holidays. Winter: Peak: 5:00 p.m. to 8:00 p.m. Monday through Friday Off-Peak: All other times including holidays	Optional	Yes	No	Yes	On-Peak June-Sept; Off-peak October-May:	All Year: Peak: 4:00 p.m. to 9:00 p.m. every day including weekends and holidays. Partial-Peak: 3:00 p.m. to 4:00 p.m. and 9:00 p.m. to 12:00 a.m. every day including weekends and holidays. Off-Peak: All other hours.	Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.49800 Off-Peak Period \$0.36304 Winter Usage: Peak Period \$0.40840 Off-Peak Period \$0.36979 Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.32979 Part-Peak Period \$0.36791 Off-Peak Period \$0.31123 Winter Usage: Peak Period \$0.29828 Part-Peak Period \$0.27919 Off-Peak Period \$0.26233 Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.62390 Part-Peak Period \$0.37979 Off-Peak Period \$0.26724 Winter Usage: Peak Period \$0.4136 Part-Peak Period \$0.30935 Off-Peak Period \$0.23762 Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.50049 Off-Peak Period \$0.32737 Winter Usage: Peak Period \$0.3830 Off-Peak Winter \$0.29471 Super Off-Peak Winter \$0.25863	Summer: ~1.4 to 1; Winter: ~1.1 to 1 Summer: ~1.7 to 1; Winter: ~1.1 to 1 Summer: ~2.3 to 1; Winter: ~1.9 to 1 Summer: ~1.8 to 1; Winter: ~1.1 to 1	This optional schedule applies to individually metered electric service to residential customers who have one or more of the following qualifying electric technologies: • Electric vehicle charging; • Energy storage; or • Electric heat pump for water heating or climate control (space heating and/or cooling). Total bundled service charges shown on a customer's bills are unbundled according to the component rates shown in the tariff.
								RESIDENTIAL TIME-OF-USE PEAK PRICING 5 - 8 p.m. NON-HOLIDAY WEEKDAYS	Optional	Yes	No	Yes	On-Peak June-Sept; Off-peak October-May:	All Year: Peak: 2:00 p.m. to 9:00 p.m. Monday through Friday, 3:00 p.m. to 7:00 p.m. Saturday, Sunday and holidays. Partial-Peak: 7:00 a.m. to 2:00 p.m. and 9:00 p.m. to 11:00 p.m. Monday through Friday, except holidays. Off-Peak: All other hours.	Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.62390 Part-Peak Period \$0.37979 Off-Peak Period \$0.26724 Winter Usage: Peak Period \$0.4136 Part-Peak Period \$0.30935 Off-Peak Period \$0.23762 Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.50049 Off-Peak Period \$0.32737 Winter Usage: Peak Period \$0.3830 Off-Peak Winter \$0.29471 Super Off-Peak Winter \$0.25863	Summer: ~2.3 to 1; Winter: ~1.9 to 1 Summer: ~1.8 to 1; Winter: ~1.1 to 1	This optional schedule applies to individually metered electric service to residential customers who have one or more of the following qualifying electric technologies: • Electric vehicle charging; • Energy storage; or • Electric heat pump for water heating or climate control (space heating and/or cooling). Total bundled service charges shown on a customer's bills are unbundled according to the component rates shown in the tariff.
								RESIDENTIAL TIME-OF-USE (ELECTRIC HOME)	Optional	Yes	No	Yes	On-Peak June-Sept; Off-peak October-May:	All Year: Peak: 2:00 p.m. to 9:00 p.m. Monday through Friday, 3:00 p.m. to 7:00 p.m. Saturday, Sunday and holidays. Partial-Peak: 7:00 a.m. to 2:00 p.m. and 9:00 p.m. to 11:00 p.m. Monday through Friday, except holidays. Off-Peak: All other hours.	Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.62390 Part-Peak Period \$0.37979 Off-Peak Period \$0.26724 Winter Usage: Peak Period \$0.4136 Part-Peak Period \$0.30935 Off-Peak Period \$0.23762 Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.50049 Off-Peak Period \$0.32737 Winter Usage: Peak Period \$0.3830 Off-Peak Winter \$0.29471 Super Off-Peak Winter \$0.25863	Summer: ~2.3 to 1; Winter: ~1.9 to 1 Summer: ~1.8 to 1; Winter: ~1.1 to 1	This optional schedule applies to individually metered electric service to residential customers who have one or more of the following qualifying electric technologies: • Electric vehicle charging; • Energy storage; or • Electric heat pump for water heating or climate control (space heating and/or cooling). Total bundled service charges shown on a customer's bills are unbundled according to the component rates shown in the tariff.
								RESIDENTIAL TIME-OF-USE SERVICE (EV)	Optional	Yes	No	Yes	SUMMER: Service from June 1 through September 30: WINTER: Service from October 1 through May 31	SUMMER: Peak: 4:00 p.m. to 9:00 p.m. Every day, including weekends and holidays Off-Peak: All other hours. WINTER: Peak: 4:00 p.m. to 9:00 p.m. Every day, including weekends and holidays; Super Off-Peak 9:00 a.m. to 2:00 p.m. Every day in March, April and May, including weekends and holidays; Off-Peak: All other hours.	Bundled: Energy Charge per kWh Summer Usage: Peak Period \$0.50049 Off-Peak Period \$0.32737 Winter Usage: Peak Period \$0.3830 Off-Peak Winter \$0.29471 Super Off-Peak Winter \$0.25863	Summer: ~1.8 to 1; Winter: ~1.1 to 1 Summer: ~1.8 to 1; Winter: ~1.1 to 1	Total bundled service charges shown on customer's bills are unbundled according to the component rates shown in the tariff.
4	Portland General Electric Co	OR	Yes	No	No	No	On-peak Period is Monday-Friday, 7:00 a.m. to 8:00 p.m. off-peak Period is Monday-Friday, 8:00 p.m. to 7:00 a.m., and all day Saturday and Sunday	LARGE NONRESIDENTIAL OPTIONAL TIME-OF-DAY STANDARD SERVICE	Optional	Yes	No	No	No	No	The sum of the following charges per Service Point (SP): Basic Charge \$90.00 Transmission and Related Services Charge 0.415 ¢ per kWh Distribution Charge 7.787 ¢ per kWh Energy Charge On-Peak Period 6.027 ¢ per kWh Off-Peak Period 4.537 ¢ per kWh	~1.3 to 1	
5	Potomac Electric Power Co	MD	Yes	No	No	No	Summer - Billing months of June through October. Winter - Billing months of November through May.	RESIDENTIAL TIME-METERED SCHEDULE R-TM	Optional	Yes	Yes	Yes	Summer - Billing months of June through October. Winter - Billing months of November through May.	No	Generation 10/01/22 - 01/31/23 On-Peak \$ 0.08930 Intermediate \$ 0.09004 Off-Peak \$ 0.08600 02/01/23 - 05/31/23 On-Peak \$ 0.08917 Intermediate \$ 0.09081 Off-Peak \$ 0.08587 06/01/23 - 09/30/23 On-Peak \$ 0.09955 Intermediate \$ 0.07499 Off-Peak \$ 0.07561 Transmission All kWh Summer \$ 0.01316 Winter \$ 0.01316	~1.3 to 1 (06/01/23 - 09/30/23)	Distribution Service Charge 6/26/21-3/31/22 Customer Charge \$ 17.25 Kilowatt-Hour Charge (Summer) \$ 0.04377 Kilowatt-Hour Charge (Winter) \$ 0.08429 Customer Charge \$ 17.74 Kilowatt-Hour Charge (Summer) \$ 0.04464 Kilowatt-Hour Charge (Winter) \$ 0.03787 4/1/23-3/31/24 Customer Charge \$ 17.74 Kilowatt-Hour Charge (Summer) \$ 0.04509 Kilowatt-Hour Charge (Winter) \$ 0.0986

Direct Testimony of Carl R. Peterson Ph. D.
Attachment 10
Page 3 of 12

	Wisconsin Public Service Corp	THREE-TIER OPTIONAL TIME OF USE	WI	Yes	No		Optional	Yes	Yes	Yes	Yes	Winter Jan, Feb, Mar, Apr, Oct, Nov, Dec On-Peak Time: 4:00 PM to 8:00 PM Shoulder Periods Shoulder Time: 7:00 AM to 4:00 PM and 8:00 PM to 10:00 PM Off Peak Time: 10:00 PM to 7:00 AM Summer May, Jun, Jul, Aug, Sep On-Peak Time: 1:00 PM to 7:00 PM Shoulder Time: 7:00 AM to 1:00 PM and 7:00 PM to 10:00 PM Off Peak Time: 10:00 PM to 7:00 AM	On Peak Periods The preceding periods on Monday, Tuesday, Wednesday, Thursday, and Friday, excluding holidays. Shoulder Periods The preceding periods on Monday, Tuesday, Wednesday, Thursday, and Friday, excluding holidays. Off Peak Periods The preceding periods on Monday, Tuesday, Wednesday, Thursday, and Friday and all day Saturday, Sunday, and holidays.	Customer Charge (Daily) For single phase year-round customers \$0.58915 For single phase seasonal customers \$1.17830 Energy Charge On-Peak: \$0.31224/kWh Shoulder: \$0.13620/kWh Off-Peak: \$0.07806/kWh	~4 to 1		
		RESPONSE REWARDS - TOU					Optional	Yes	Yes	Yes	Yes	Winter Jan, Feb, Mar, Apr, Oct, Nov, Dec On-Peak Time: 7AM - 12PM, 5PM - 8PM Off Peak Time: 12PM - 5PM, 8PM - 7AM Summer May, Jun, Jul, Aug, Sep On-Peak Time: 1:00 PM to 7:00 PM Shoulder Time: 7:00 AM to 1:00 PM and 7:00 PM to 10:00 PM Off Peak Time: 10:00 PM to 7:00 AM	On Peak Periods The preceding periods on Monday, Tuesday, Wednesday, Thursday, and Friday, excluding holidays. Off Peak Periods The preceding periods on Monday, Tuesday, Wednesday, Thursday, and Friday, and all day on Saturday, Sunday, and holidays.	Customer Charge (Daily) For single phase year-round customers \$0.58915 For single phase seasonal customers \$1.17830 Energy Charges On-Peak: \$0.27399/kWh Off-Peak: \$0.07025/kWh Critical Peak: \$1.30196/kWh	~3.9 to 1		
		SMALL C&I TIME OF USE					Optional	Yes	Yes	Yes	Yes	Winter: Calendar Months Oct-May Summer: Calendar Months Jun-Sep ON-PEAK Winter: 8AM - 1PM, 8-5PM - 9PM; Mon - Fri (Except Holidays) Summer: 8AM - 6PM; Mon - Fri (Except Holidays) OFF-PEAK All Hours Not in On-Peak Period	CUSTOMER CHARGE (DAILY) For customers with company metering equipment installed at: Under 6,000 volts \$3.0575 6,000 volts to 13,000 volts inclusive \$5.5880 ENERGY CHARGE ON-PEAK Winter: \$0.07767/kWh Summer: \$0.07767/kWh OFF-PEAK All Hours Not in On-Peak Period \$0.04569/kWh	CUSTOMER DEMAND \$2.399/kW (Per kW of maximum demand during the current or preceding 11 months) DEMAND CHARGE ON-PEAK Winter: \$11.992/kW Summer: \$18.449/kW OFF-PEAK All Hours Not in On-Peak Period \$0/kW	Energy: ~1.7 to 1		
11	Kentucky Utilities Co	RESIDENTIAL TIME OF DAY ENERGY SERVICE	KY	Yes	Primary/Secondary	No	Optional	Yes	Yes	Yes	Yes	No	The rating periods are established in Eastern Standard Time year-round by season for weekdays and weekends throughout Company's service territory, and shall be as follows: Summer Months of April through October Off-Peak Weekdays 5 PM - 1 PM Weekends All Hours On-Peak Weekdays 1 PM - 5 PM All Other Months of November continuously through March Off-Peak Weekdays 10 AM - 6 PM and 10 PM - 6 AM Weekends All Hours On-Peak Weekdays 6 AM - 10 AM and 6 PM - 10 PM If a legal holiday falls on a weekday, it will be considered a weekday.	Basic Service Charge per day: \$0.53 Plus an Energy Charge per kWh: Infrastructure: \$0.03236 Off-Peak Hours: \$0.03489 Variable Off-Peak Hours: \$0.03143 On-Peak Hours: \$0.03143 Total Off-Peak Hours: \$0.06379 On-Peak Hours: \$0.21632	~3.4 to 1	"Variable" shall be the rate comprised of costs, such as fuel, that fluctuate with the production of energy used by customers. "Infrastructure" shall be the rate comprised of costs associated with meeting system demand that do not fluctuate directly with energy usage as well as the portion of fixed customer-related expenses not recovered in the Basic Service Charge.	
		RESIDENTIAL TIME OF DAY DEMAND SERVICE					Optional	Yes	Yes	Yes	Yes	No	The rating periods are established in Eastern Standard Time year-round by season for weekdays and weekends throughout Company's service territory, and shall be as follows: Summer Months of April through October Base Weekdays All Hours Weekends All Hours Peak Weekdays 1 PM - 5 PM All Other Months of November continuously through March Base Weekdays All Hours Weekends All Hours Peak Weekdays 6 AM - 10 AM and 6 PM - 10 PM If a legal holiday falls on a weekday, it will be considered a weekday.	Basic Service Charge per day: \$0.53 Plus an Energy Charge per kWh: Infrastructure: \$0.03276 Variable: \$0.03143 Total: \$0.04419	Plus a Demand Charge per kW: Base Hours: \$3.92 Peak Hours: \$10.13	Demand: ~2.6 to 1	"Variable" shall be the rate comprised of costs, such as fuel, that fluctuate with the production of energy used by customers. "Infrastructure" shall be the rate comprised of costs associated with meeting system demand that do not fluctuate directly with energy usage as well as the portion of fixed customer-related expenses not recovered in the Basic Service Charge.
		GENERAL TIME OF DAY ENERGY SERVICE					Optional	Yes	Yes	Yes	Yes	No	Summer Months of April through October Off-Peak Weekdays 5 PM - 1 PM Weekends All Hours On-Peak Weekdays 1 PM - 5 PM All Other Months of November continuously through March Off-Peak Weekdays 10 AM - 6 PM and 10 PM - 6 AM Weekends All Hours On-Peak Weekdays 6 AM - 10 AM and 6 PM - 10 PM	Basic Service Charge per day: \$1.35 single-phase service \$2.15 three-phase service Plus an Energy Charge per kWh: Infrastructure: \$0.04813 Off-Peak Hours \$0.04813 On-Peak Hours \$0.26622 Variable Off-Peak Hours: \$0.03196 On-Peak Hours: \$0.03196 Total Off-Peak Hours \$0.08009 On-Peak Hours \$0.29818	Plus a Demand Charge per kW: Base Hours: \$ 5.47 Peak Hours: \$ 14.16	Demand: ~3.7 to 1	"Variable" shall be the rate comprised of costs, such as fuel, that fluctuate with the production of energy used by customers. "Infrastructure" shall be the rate comprised of costs associated with meeting system demand that do not fluctuate directly with energy usage as well as the portion of fixed customer-related expenses not recovered in the Basic Service Charge.
		GENERAL TIME OF DAY DEMAND SERVICE					Optional	Yes	Yes	Yes	Yes	No	Summer Months of April through October Base Weekdays All Hours Weekends All Hours Peak Weekdays 1 PM - 5 PM All Other Months of November continuously through March Base Weekdays All Hours Weekends All Hours Peak Weekdays 6 AM - 10 AM and 6 PM - 10 PM	Basic Service Charge per day: 1.35 single-phase service \$2.15 three-phase service Plus an Energy Charge per kWh: Infrastructure: \$0.03642 Variable: \$0.03196 Total: \$0.06838	Plus a Demand Charge per kW: Base Hours: \$ 5.47 Peak Hours: \$ 14.16	Demand: ~2.6 to 1	"Variable" shall be the rate comprised of costs, such as fuel, that fluctuate with the production of energy used by customers. "Infrastructure" shall be the rate comprised of costs associated with meeting system demand that do not fluctuate directly with energy usage as well as the portion of fixed customer-related expenses not recovered in the Basic Service Charge.

Municipality / Corporation																
15	SMUD (Municipal)	CA	Yes	No	Yes	Residential, Mandatory w/ optional feed rate	Yes	Yes	Yes	Yes	Summer: June 1 - September 30; Non-Summer: October 1 - May 31	Summer: Off-peak - Midnight to noon; Mid-Peak - Noon - 5 p.m.; Peak 5 p.m. - 8 p.m.; Winter: Off-peak 8 p.m. - 5 p.m.; Weekends and holidays off-peak	Summer: Off-peak - \$0.1350 kWh; Mid-Peak - \$0.1864 kWh; Peak - \$0.2378 kWh; Winter: Off-peak - \$0.1120 kWh; Peak - \$0.1647 kWh	Summer: ~2.4 to 1; Winter: ~1.4 to 1	Customers on CPP receive a discount of \$0.0131 on Time-of-Day Off-Peak and Mid-Peak prices from June 1 to September 30. The Peak price is the same as the Time-of-Day Peak price. CPP Peak Events can be called any time of the day during the summer months (June 1 through September 30), including weekends and holidays. Only one event can be called per day.	
16	Pedernales Electric Coop, Inc	TX	Yes	No	No	TIME-OF-USE BASE POWER CHARGE	Optional	Yes	No	No	Non-Summer: Oct-May; Summer: Jun. - Sept	Summer: Super Economy 3 am - 5 am; Economy 11 pm - 3 am and 5 am - 7 am; Normal 7 am - 12 pm and 8 pm - 11 pm; Peak Normal - \$0.035683; Peak \$0.046863; Super Peak \$0.088620	Summer: Super Economy \$0.030398; Economy - \$0.031940; Off-Peak \$0.167510; Off-Peak \$0.031170	Summer: ~1.1 to 1; Winter: ~2.5 to 1	Non-Summer: Super Economy 2 am - 4 am; Economy 11 pm - 2 am and 4 am - 5 am; Normal 8 am - 4 pm and 7 pm - 11 pm; Peak 5 am - 8 am and 4 pm - 7 pm	
17	Delaware Electric Cooperative	DE	Yes	Heating	No	RESIDENTIAL SERVICE TIME-OF-USE	Optional	Yes	No	No	On-Peak Hours: June 1 through September 30: 5pm to 9pm Monday through Friday; Off-Peak Hours: All non-On-Peak Hours	Summer: On-Peak kWh \$0.417050; Off-Peak \$0.031170; Winter: On-Peak kWh \$0.167510; Off-Peak \$0.031170	Summer: ~13.4 to 1; Winter: ~5.4 to 1	Other available tariffs: RESIDENTIAL SERVICE LOAD MANAGEMENT, RESIDENTIAL CONTROLLABLE THERMOSTAT, ELECTRIC VEHICLE RIDER has control periods. Service to EV chargers and EVs paired with Optiwatt are typically subject to control by the Cooperative during peak demand and/or energy periods of high energy costs in the months of June, July, August and September unless required by system operating conditions or excessive loads. Service to EVs paired with Optiwatt software additionally have set control periods of 2pm to 7pm on weekdays between June and September.		
						RESIDENTIAL SPACE HEATING	Optional	Yes	No	No	Summer Billing Months - June through September; Winter Billing Months - October through May	No - Seasonal Inclining Block Rate	No differential in Summer. Winter: First 700 kWh - \$0.072150, 701 to 1200 kWh - \$0.056750, Over 1200 kWh - \$0.046750		n/a	
						RESIDENTIAL SPACE HEATING TIME-OF-USE	Optional	Yes	No	No	Summer Billing Months - May through September; Winter Billing Months - October through April	On-Peak Hours: June 1 through September 30: 5pm to 9pm Monday through Friday; Off-Peak Hours: All non-On-Peak Hours	Summer: On-Peak kWh \$0.452180; Off-Peak \$0.031170; Winter: On-Peak kWh \$0.170500; Off-Peak \$0.031170		Summer: ~14.5 to 1; Winter: ~5.5 to 1	
						GENERAL SERVICE TIME-OF-USE	Optional	Yes	No	No	Summer Billing Months - May through September; Winter Billing Months - October through April	On-Peak Hours: June 1 through September 30: 5pm to 9pm Monday through Friday; Off-Peak Hours: All non-On-Peak Hours	Summer: On-Peak kWh \$0.342060; Off-Peak \$0.031170; Winter: On-Peak kWh \$0.143380; Off-Peak \$0.031170		Summer: ~11 to 1; Winter: ~4.6 to 1	
18	CORE Electric Cooperative	CO	Yes	No	No	OPTIONAL TIME-OF-USE RIDER (TOU)	Optional	Yes	Yes	Yes	No	On-Peak: 4 p.m. to 8 p.m.; Off-Peak: 8 p.m. to 4 p.m.	Varies by Rate Classification; Residential - \$0.28075 On-Peak / \$0.08396 Off-Peak; \$2.00 On-Peak Demand Charge	Varies by Rate Classification; Large Power Service - \$7.81/W On-Peak/\$6.54 Off-Peak	~3.3 to 1	On-peak period billing demand is the maximum kW load for any period of fifteen (15) or sixty (60) consecutive minutes during the on-peak period. The basic billing demand is the maximum kW load for any period of fifteen (15) or sixty (60) consecutive minutes during the service period, whenever such demand occurs.
19	Rappahannock Electric Coop	VA	Yes	No	No	TIME OF USE SERVICE SCHEDULE A-1 TOU	Optional	Yes	No	No	Summer: June 1 - September 30; Non-Summer: October 1 - May 31	Summer: On-peak 3 p.m. - 7 p.m.; Winter: On-Peak 6 a.m. - 9 a.m., 5 p.m. - 8 p.m.; Excludes holidays (all) and weekends (Non-Peak kWh; October-May @ \$0.17273 per kWh; All Off-Peak kWh @ \$0.03827 per kWh	All On-Peak kWh: June-September @ \$0.34476 per kWh; All On-Peak kWh: October-May @ \$0.17273 per kWh; All Off-Peak kWh @ \$0.03827 per kWh	June-Sept ~9 to 1; October-May ~4.5 to 1	A credit will be equal to the Total Peak Time Energy Savings multiplied by the Peak Time Rebate. Peak Time Energy Savings is the Participant's consumption kWh during a Peak Time Event subtracted from the Participant's Baseline consumption. The Participant Baseline is a Participant's average electricity consumption 10 business days based on hourly interval billing history	
						PEAK TIME REBATE ("PTR") SCHEDULE PTR (PILOT)	Optional	Yes	No	No	No	Specified hours in an identified potential peak usage period during which the Cooperative has requested Participants to reduce their energy consumption	Peak Time Rebate per kWh has ranged from \$0.60 per kWh of savings to no higher than \$0.30 per kWh of savings.	n/a		
20	Dakota Electric Association	MN	Yes	Yes	No	SCHEDULE 53 RESIDENTIAL AND FARM SERVICE TIME-OF-DAY RATE	Optional	Yes	Yes	Yes	Summer (June-Aug) Peak: Peak - 4pm to 11pm, excluding weekends/holidays; Off-Peak - Peak period - all other months	Summer - Peak Period - \$2.1263 per kWh; Other - Peak Period - \$1.9863 per kWh; Off-Peak Period \$0.0945	Summer: ~2.3 to 1; Other: ~2.1 to 1			
						SCHEDULE 56 RESIDENTIAL AND FARM SERVICE TIME-OF-DAY RATE	Optional	Yes	Yes	Yes	Summer - (June-Aug): Peak Periods - 4pm to 11pm ex. w/h; Intermediate Period - 8am to 4pm ex. w/h; Off-Peak 11pm to 8am, plus w/h	Summer - \$0.2890 per kWh; Winter - \$0.2320 per kWh; Intermediate Period - \$0.1880 per kWh; Off-Peak Period - \$0.0820 per kWh	Summer: ~3.5 to 1; Winter: ~2.8 to 1; Spring/Fall ~2.3 to 1			
						GENERAL SERVICE OPTIONAL TIME-OF-DAY RATE	Optional	Yes	Yes	Yes	Summer - (June-Aug): Peak - 4pm to 11pm, excluding weekends/holidays; Off-Peak - (Dec-Feb): Other 11pm to 4pm, plus weekends/holidays	Peak Period Demand Charge: Summer (June-Aug) @ \$26.14 per kW; Winter (Dec-Feb) @ \$19.91 per kW; Other @ \$13.67 per kW	Summer: ~1.9 to 1; Winter: 1.5 to 1			
						PILOT MULTI-FAMILY RESIDENTIAL ELECTRIC VEHICLE SERVICE	Optional	Yes	No	No	No	Off-Peak 9:00 pm to 8:00 am Mon. - Fri., and all-day Weekends, and Holidays On-Peak 4:00 pm to 9:00 pm Mon. - Fri., excluding holidays Other 8:00 am to 4:00 pm Mon. - Fri., excluding holidays	Off-Peak: \$0.0755 per kWh On-Peak: \$0.4420 per kWh		~5.9 to 1	
21	Northern Virginia Elec Coop	VA	No	Electric Vehicle	No	RESIDENTIAL ELECTRIC VEHICLE SERVICE	Optional	Yes	No	No	No	On-Peak hours are from 6am to 11pm daily. Off-peak hours are On-Peak \$0.1005 per kWh; Off-Peak \$0.05631 per kWh	~1.9 to 1	The rate for usage of off-peak hours includes the average of the 2022 projected PJM Dominion Zone LMP for the off-peak hours. Any adjustments will be revenue neutral with the rate class by applying an offsetting adjustment to the rate for usage in on-peak hours.		

Schedule Attachment 10
Title Tables for Testimony

ATTACHMENT

11.1

Chugach Electric Association, Inc.
Rate Case Filing 2023
Calculation of Shore Power Rate

Direct Testimony of Carl R. Peterson Ph. D.

Large General Service Primary		Source
Total Demand + Energy Costs	\$13,415,121	Exhibit CRP-03
Total kWh	120,617,243	Exhibit CRP-03
Average Price	\$0.11122	

ATTACHMENT

11.2

Cruise Port	Utility	Regulator	Est. Rate in \$/ kWh	Notes	Source																		
Brooklyn	NYPA (New York Power Authority)	NA	\$0.12	<p>The USD 21 million system was signed off by the New York and New Jersey Port Authority and turned over to the NYC Economic Development Corporation (NYCEDC), which currently oversees the cruise shipping program for Brooklyn and Manhattan. As of September 2016, NYCEDC has responsibility for the system's operations and maintenance.</p> <p>The plug-in shorepower was installed by Cochran Marine. This is a dual-voltage system targeted for use by Cunard Line and Princess Cruises, which are the terminal's primary customers. The Terminal's cable positioning device is removable, so it can be stored during winter.</p> <p>Connecting to Con Edison power grid, the shorepower system allows ships to run their onboard systems without using diesel generators. This eliminates "1500 tons of CO₂", "95 tons of NO_x", and "6.5 tons of soot/particulate matter annually."</p> <p>In 2010, the NY-NJ Port Authority estimated that improvement to air quality could yield public health benefits of USD 99 million over 15 years. That was a key element for community groups around the terminal's Red Hook neighborhood to start pushing for shore power. Beyond the infrastructure cost, the project was delayed by haggling over the price of electrical power – in an era where cheap fuel prices made shipboard generation more economical. The power costs are subsidized in part by the EDC and the New York Power Authority, with terminal user Carnival Corp picking up the rest. As part of an agreement, Carnival Corporation pays USD 12 cents per kilowatt-hour for shorepower.</p> <p>• Costs were "USD 10 million (to service one slip) and involve substantial infrastructure improvements. Ship operators must spend "USD 1 million to make a vessel shorepower-ready. Demand on the energy grid is substantial too. A typical container ship in port uses about as much energy as a single terminal at Boston's Logan Airport, while RMS Queen Mary 2 requires 13 megawatts (equal to the entire airport)</p>	<p>https://www.cruisemapper.com/ports/new-york-port-98</p>																		
Halifax	Nova Scotia Power	NSURB (Nova Scotia Utility and Review Board)		<p>• Energy charges will vary by voltage level of the point of delivery and will be made up of two components.</p> <p>(1) Annually adjusted fuel cost component which shall be the Company's forecast average annual marginal energy cost as approved for use with the GR&LF Tariff and adjusted for line losses as the voltage level at the point of delivery</p> <p>(2) A fixed cost adder adjusted concurrent with changes in base cost rates coming into effect as a result of a General Rate Case Application.</p> <p>• This is an interruptible service. Before connecting the ship to the shore supply the port authority will request permission from NSPI indicating the expected load and duration for which the power is needed</p>	<p>https://www.nspower.ca/docs/default-source/pdf-to-upload/20220301-tariff-book.pdf?sfvrsn=bec40b3c_4</p>																		
Juneau	Alaska Electric Light and Power	RCA (Regulatory Commission of Alaska)		<p>AEL&P Rate May (Fixed) Jan-Oct (GR&LF)</p> <table><tr><td>Energy Charge/Wh</td><td>\$0.0019</td><td>\$0.0040</td></tr><tr><td>Customer Charge/Month</td><td>\$100.46</td><td>\$100.46</td></tr><tr><td>Customer Charge/Wh</td><td>\$18.47</td><td>\$18.47</td></tr></table>	Energy Charge/Wh	\$0.0019	\$0.0040	Customer Charge/Month	\$100.46	\$100.46	Customer Charge/Wh	\$18.47	\$18.47	<p>https://www.aelp.com/CustomerService/Rates-Billing/Current-Rates</p>									
Energy Charge/Wh	\$0.0019	\$0.0040																					
Customer Charge/Month	\$100.46	\$100.46																					
Customer Charge/Wh	\$18.47	\$18.47																					
Long Beach	Southern California Edison	CPUC (California Public Utilities Commission)																					
Los Angeles	LADWP (Los Angeles Department of Water and Power)	NA			<p>https://rates.ladwp.com/UserFiles/Rate%20Summary%20Electric%20Rate%20Summary%20effective%207-1-2019.pdf</p>																		
San Francisco	SFPUC (San Francisco Public Utilities Commission)	NA	\$0.25477		<p>https://sfpub.org/sites/default/files/accounts-and-services/2023_13_Rates_Schedule_WHP_CleanPowerSF.pdf</p>																		
Seattle	Seattle City Light	NA		<p>Seattle City Light Ports as of 2021: Bell Street Cruise Terminal at Pier 66 and Smith Cove Cruise Terminal at Pier 91</p> <p>Rate information based on "Large Business Downtown Pricing" from Seattle City Light (Since both ports are in Downtown Seattle)</p> <table><tr><td>Seattle City Light</td><td>Fixed</td><td>GR&LF</td></tr><tr><td>Per kWh</td><td>\$0.0028</td><td>\$0.0040</td></tr><tr><td>Per MW</td><td>\$0.00</td><td>\$0.00</td></tr><tr><td>Base Service Charge/day</td><td>\$21.00</td><td></td></tr><tr><td>Minimum 24-hour charge</td><td>\$21.00</td><td></td></tr><tr><td>Variable Rate (Downtown) MW</td><td>\$0.30</td><td></td></tr></table>	Seattle City Light	Fixed	GR&LF	Per kWh	\$0.0028	\$0.0040	Per MW	\$0.00	\$0.00	Base Service Charge/day	\$21.00		Minimum 24-hour charge	\$21.00		Variable Rate (Downtown) MW	\$0.30		<p>https://www.seattle.gov/city-light/business-solutions/business-billing-and-account-information/business-rates/seattlebusinesses_x113496</p> <p>https://powerlines.seattle.gov/2023/06/13/moving-toward-a-greener-port-with-shore-power/</p>
Seattle City Light	Fixed	GR&LF																					
Per kWh	\$0.0028	\$0.0040																					
Per MW	\$0.00	\$0.00																					
Base Service Charge/day	\$21.00																						
Minimum 24-hour charge	\$21.00																						
Variable Rate (Downtown) MW	\$0.30																						
Vancouver	BC Power	BCUC (British Columbia Utilities Commission)	<p>\$0.3861 - Shore power service (distribution)</p> <p>\$0.10257 - Shore power service (Transmission)</p>	<p>For the supply of Shore Power to Port Customers who qualify for General Service for use by Eligible vessels while docked at the Port Customer's Port Facility, on an interruptible basis.</p>	<p>https://app.bchydro.com/content/dam/BChydro/customer-portal/documents/corporate/tariff-filings/electric-tariff/bchydro-electric-tariff.pdf</p>																		

EXHIBIT

CRP-01

Home:

737 West Aldine Avenue #3
Chicago, IL 60657 USA
+1 312.287.0127
Carl.Peterson@rcn.com

Concentric Energy Advisors:

293 Boston Post Road, Suite 500
Marlborough, MA 01752 USA
+1 312-287-0127
cpeterson@ceadvisors.com

University of Illinois Springfield
4048 University Hall
One University Plaza, MS UHB 4048
Springfield, IL 62703 USA
+1 217.206.7909
cpeter8@uis.edu

Teaching Experience

University of Illinois Springfield

2017- Instructor Economics
2011-2016 Lecturer in Economics
2008-2011 Visiting Assistant Professor of Accountancy

Courses taught: Graduate: Business-Decision Making (MBA Program), Advanced Public Utilities Pricing (Certificate in Regulation), Economics for Administration (MBA program). Undergraduate: Introduction to Macroeconomics, Introduction to Microeconomics, Business Law, Statistics for Economics and Business

Maastricht School of Management, The Netherlands

2012- 2013 Visiting Lecturer, Maastricht MBA Vietnam – Ho Chi Minh City University of Technology, Ho Chi Minh City, Vietnam

Course taught: Managerial Economics (graduate)

Michigan State University

2003- Invited Lecturer, Institute for Public Utilities

Annual Lecture: Regulatory Studies Program (“Camp NARUC”) topics:
Wholesale gas markets and retail rate design for gas utilities

Annual Lecture: Advanced Regulatory Studies Program, topic: Cost of service and pricing for energy and water utilities

Eureka College

1993 Adjunct Faculty
Course taught: microeconomic theory.

1992-93 **Illinois Central College**
Adjunct Faculty
Courses taught: macroeconomic theory; applied economics for business students.

Professional Experience

2017- **Concentric Energy Advisors**
Executive Advisor (Affiliate)
Primary area of interest: public utility regulation

2008-2017 **NERA Economic Consulting**
Academic Affiliate
Primary area of interest: public utility regulation

2006-2008 Senior Consultant

2000-2006 Consultant

1999-2000 **Advanced Engineering Associates International**
Consultant (Contract)
Provided economic and regulatory advisory services to Romanian electric sector on reform and restructuring of commercial activities. Work included reviewing commercial codes of conduct, unbundling of metering, and reviewing wholesale market trading arrangements.

1996-2000 **Illinois Commerce Commission**
Senior Policy Advisor for Energy

1994-1996 Rates Analyst (Energy/Water)

1993-1994 **The Center for Regulatory Studies, Illinois State University**
Staff Economist
Analyzed economic and regulatory issues relating to public utility regulation and the environment. Authored reports on resource optioning for least-cost planning, economic and statistical modeling of electricity demand, state's regulatory responses to competition in the electric industry and provided economic analysis for Regulatory Initiatives Task Force report on regulatory options to address electric industry restructuring in Illinois.

1991-1993 **Illinois State University**
Graduate Assistant
Provided research assistance relating to intellectual property rights, economics of technological change, and cigarette and liquor demand. Duties included data collection and handling, SAS programming and written analysis. Assisted

teaching undergraduate microeconomics and graduate-level mathematical economics.

Education

University of Illinois, Chicago, Illinois

Ph.D., Economics, 2007

Dissertation: *Efficiency in the US Electric Industry: Transaction Costs, Deregulation, and Governance Structures*

Fields: Industrial Organization, Urban Economics

Dissertation Committee Chair: R.M. Peck

Illinois State University, Normal, Illinois

M.S., Economics, 1993

B.S., Economics, 1991

Representative Project Experience

Center for Business and Regulation

Conduct introductory and advanced seminars on cost of service and pricing for water, gas, and electric utilities. Seminars are conducted several times a year for a variety of entities including gas, water, and electric utilities, state and federal regulatory agencies, international organizations as well as seminars open to the industries.

Co-organized *Frameworks For Regulation of Public Utilities in the 21st Century*, a monograph series exploring regulatory reform in the midst of technological and economic changes in the industries. 2017

Co-organizer Illinois Smart Grid Policy Forum convened to address on-going policy issues in deployment of smart grid for Illinois electric utilities. 2013

Instructor for seminars on cost-of-service regulation for public utility regulatory bodies (Federal Energy Regulatory Commission, New Mexico, Connecticut, Arkansas, California, New Jersey, South Carolina, Republic of South Africa)

Evaluation of public policies for implementation of a smart grid in Illinois; co-author of first smart grid report in Illinois. 2008-09

Electric vehicle policy review for Illinois. 2008

Evaluation of cost recovery mechanism for smart grid related investments. 2010

Faculty member annual and advanced gas rates schools. 2008-

Faculty member Michigan State University Institute for Public Utilities. 2008-

Host of Illinois Statewide Smart Grid Collaborative workshops. 2009-2010

Supervise student research assistance and advising on Master's thesis completion

Professional Activities

Provided policy analysis support for multiple water rate cases for a large investor-owned water utility. Work included researching and analyzing regulator agency policy toward revenue recovery issues, decoupling and future test-year, pricing issues, lead service replacement and cloud computing, among other issues.

Conduct cost of service analysis on electric smart grid for purposes of pricing new services (on-going).

Cost of service, revenue requirement, and pricing reports for Bermuda Electric Company. (2015, 2019, 2020-21, 2022-2023)

Gas cost of service and rate design (ENSTAR Gas Alaska).

Developed electric transmission tariff for Chugach Electric in Alaska.

Evaluation of Options Regarding the Creation of an Independent System Operator or Similar Structure for Electric Utilities in the Railbelt (Alaska)

Pricing of retail standby service for a Chugach Electric in Alaska.

Evaluation of damages from loss of Wolf Creek nuclear power plant.

Evaluation of SILCO transactions for large electric generation company.

Evaluate impact of new transmission line on competitiveness of Illinois wholesale electric market for DC transmission line.

Evaluate impact of new transmission line on competitiveness of Illinois wholesale electric market for American Transmission Company

Evaluation of regulatory financial conditions for electric generation investment in Alaska.

Evaluation of cost trackers for fuel and purchase power expenses for large Western US electric utility.

Evaluation of reasonableness of administrative and general costs for two major Midwestern electric utilities.

Evaluation of incentive regulation for large Midwestern electric utility. (2008)

Evaluation of prudence of certain distribution investments and O&M costs for Commonwealth Edison.

Rate design and cost of service advice for several gas and electric utilities

Market structure and electric pricing for electric sector of the Republic of Macedonia.

Evaluation of POLR responsibility in state of Illinois for Commonwealth Edison.

Evaluation of market structure options and development of tariff model for Macedonian electric sector.

Evaluation of future options for the reform of the Albanian electric sector.

Evaluation of electric industry structure and potential incentives mechanisms for building power plants for WEPCO.

Estimation of potential energy efficiency gains for Wisconsin Electric Company (WEPCO) and Wisconsin Public Service in support of power plant construction.

Evaluation of tariff options for Otter Tail Power Company.

Evaluation of performance-based regulation of gas procurement, electric bundled service, and electric unbundled services.

Evaluation of competitiveness of wholesale electric market in Midwest for Northern Indiana Public Service Company.

Evaluation of options for unbundled distribution rates and policies toward small-use customer choice for Illinois Power.

Review of gas rate design for peaking service and evaluated electric generation siting decisions in California for Southern California Gas Company.

Evaluation of the results of small customer electric choice and the role of the demand-side of the market in restructured electric market in Illinois for Illinois Commerce Commission and Department of Commerce and Community Affairs.

Illinois Commerce Commission

Involved in implementation of Illinois' electric industry restructuring law, including unbundling of general service tariffs and delivery services tariffs, writing and designing rules governing utility affiliate relations, and functional separation.

Lead staff member on ICC electric policy committee investigation into distributed resources' impact on a restructured electricity market including standby and backup rate design.

Advised Commission on incentive rate making for gas LDCs, contract and tariff issues for gas, water and electric utilities and merger issues for telecommunications industry.

Performed analyses of relevant academic and industry literature, in addition to tracking trends in the electric, natural gas and coal industries for the ICC. Also provided detailed regulatory policy analyses in support of the Commissioner's opinions and Commission Orders involving such issues as telecommunications and energy mergers, market power issues concerning electric utility energy services affiliates, economic aspects of incentive rate making for the natural gas industry, methodologies for recovering fuel costs in Illinois, and regulatory policy concerning eminent domain as it relates to both common carriers by pipeline and regulated public utilities.

Served as an economic and rates analyst, providing expert testimony before the Commission on such issues as cost of service studies and rate design for gas, electric, and water utilities. Reviewed and evaluated gas and electric utility-sponsored tariffs and riders, analyzed technical aspects of rate design-related issues, and provided technical expertise on real-time pricing of electric utility service for Commissioners.

Other Professional Experience

Illinois Smart Grid Initiative (ISGI): The ISGI was a statewide policy forum for addressing issues related to the modernization of the electric grid run in the Summer/Fall 2008. The ISGI was sponsored by the Galvin Electricity Initiative and organized by the Center for Neighborhood Technologies. Duties included providing written analysis of policy issues, moderating policy forums, creating meeting agendas, and coordinating meetings.

Invited Outside Reviewer: Invited to review selected papers and reports from the Edison Electric Institute, National Regulatory Research Institute, Center for Research in Regulated Industries, Rutgers University, and *Utilities Policy*.

Publications

“Testing Alternative Theories of Capital Structure in the US Electric Industry,” *Advances in Business Research*, 101-111, 9(1), 2019. (with K. McDermott)

“Regulatory Decision-Making: An Event Study of a Capital Structure Decision,” *Journal of Accounting and Finance*, 18(9), 180-196, 2018. (with K. McDermott)

“The Future of the Electric Grid and its Regulation: Some Considerations,” *The Electricity Journal*, 31(3), 18-25, 2018. (with A. Ros)

“The Illinois Commerce Commission’s Pro Forma Adjustment Rule: An Event Study of Regulatory Decision-Making,” *Advances in Business Research*, 3(1), 53-62, 2012. (with K. McDermott)

“Mergers and Acquisitions in the US Electric Industry: State Regulatory Policies for Reviewing Today’s Deals,” *The Electricity Journal*, 20(1), pp. 8-25, 2007 reprinted in *The Line in the Sand: The Shifting Boundary Between Markets and Regulation in Network Industries*, S. Voll and M. King (eds), 2007. (with K. McDermott).

“Rethinking the Implementation of the Prudent Cost Standard,” in *The Line in the Sand: The Shifting Boundary Between Markets and Regulation in Network Industries*, S. Voll and M. King (eds), 2007. (with K. McDermott and R. Hemphill).

“Critical Issues in the Regulation of Electric Utilities in Wisconsin,” *Wisconsin Policy Research Institute Report*, 19(3), pp. 1-69, 2006 (with K. McDermott and R. Hemphill).

“The Anatomy of Institutional and Organizational Failure,” in *Obtaining the Best from Regulation and Competition*, M. Crew and M. Spiegel (eds.), Kluwer Academic Publishers, London, UK, 2005, pp. 65-92 (with K. McDermott).

“Performance-Based-Rates Upward Trend to Continue,” in *Natural Gas and Electricity*, 20(6), 2004 (with K. McDermott).

“Is There a Rational Path to Salvaging Competition?” *The Electricity Journal*, 15(2), pp. 15-30, 2002 (with K. McDermott).

“Further State Electric Deregulation can be Guided by Gas Experience,” in *Natural Gas and Electric Power Industries Analysis*, R.E. Willett (ed), Financial Communications Company, Houston, TX, 2002, pp. 343-372 (with K. McDermott).

“The Essential Role of Earnings Sharing in the Design of Successful Performance-base Regulation Programs,” in *Electricity Pricing in Transition*, A. Faruqui and K. Eakin (eds.), Kluwer Academic Publishers, London, UK, 2002, pp. 315-328 (with K. McDermott).

“The Efficacy of Interruptible Rate Design as a Tool for Resource Planning,” in *Proceedings of the Ninth NARUC Biennial Regulatory Information Conference*, 1994 (with T. Harvill and J. Webber).

Reports

Review of the Graduated Facilities Charge, prepared for the Bermuda Electric Company, Limited, November 2015 (with S. Collins, R. Fishbein and G. Maguire) (Report is currently confidential and proprietary.)

Evaluation of Options Regarding the Creation of an Independent System Operator or Similar Structure for Electric Utilities in the Railbelt,” report prepared for Chugach Electric Association, Inc, filed with the Alaska Regulatory Commission in Docket I-15-001, June 2015 (with H. Fraser)

The Cost of Capital for Bermuda Electric Company,” filed with the Bermuda Energy Commission, June 2015, (with G. Maguire and S. Gainger).

Empowering Consumers Through a Modern Electric Grid, Report of the Illinois Smart Grid Initiative, April 2009, Center for Neighborhood Technologies, Chicago, IL (co-author).

Innovation in Retail Electric Markets: The Overlooked Benefit, Prepared for COMPETE, Constellation New Energy, Direct Energy, Green Mountain Energy, Hess Corporation, Integrys Energy Services, Reliant, Strategic Energy, and Suez Energy, Chicago, IL, March 2008 (with K. McDermott).

Design of Buyback Tariffs for Customer-Owned Renewable Generation, prepared for We Energies, Milwaukee, WI, 2007 (with R. Hemphill). (Report is confidential and proprietary)

Summary of Findings and User Guide: Tariff Model for the Macedonian Electric Sector, prepared for the Ministry of Economy, Republic of Macedonia, under contract with United States Agency for International Development, 2003 (with K. McDermott and R. Zarumba).

“Weather Adjustment in Gas Incentive Plans,” prepared for Michigan Consolidated Gas Company, Detroit, MI, September 2003 (with K. McDermott).

“Provider of Last Resort Services: A Survey of US States,” prepared for Commonwealth Edison Company, Chicago, IL, June 2003 (with K. McDermott).

Distributed Resource Investment in Albania: Regulatory Options for Introducing Commercial Incentives and Promoting Solutions to Meeting Electricity Demand, prepared for the law firm of Pierce Atwood under contract with United States Agency for International Development, January 2003 (with K. McDermott).

Restructuring Options for the Electric Sector in Macedonia, Report 1 and 2; prepared for the law firm of Pierce Atwood under contract with United States Agency for International Development, 2002 (with K. McDermott and R. Zarumba).

Introducing Competition into the Albanian Electric Sector, prepared for the law firm of Pierce Atwood under contract with United States Agency for International Development, 2001 (with K. McDermott).

The Indiana Electric Market: A Description of the Competitive Process, prepared for Northern Indiana Public Service Company, Merrillville, Indiana, 2001 (with K. McDermott and W. Olson; report is proprietary).

“Community Based Energy Program: A Study of Load Aggregation and Peak Demand Reduction,” prepared for Illinois Department of Commerce and Community Affairs and the Illinois Commerce Commission, Springfield, IL, 2001 (contributing author).

“Electric Distribution Rates: A Primer,” prepared for Illinois Power, Decatur, Illinois, 2001. (with K. McDermott; report is proprietary).

“Unbundling of the Metering Function: Concepts and Applications,” prepared for Electric Sector Restructuring Group-Romania, 2000.

“The Romanian Electric Sector Commercial Code: Review and Comments,” prepared for Electric Sector Restructuring Group-Romania, 2000.

“Reforging the Compact: An Examination of Illinois’ Electric Industry and Its Regulatory Framework,” Report of the Illinois Regulatory Initiatives Task Force, 1995 (contributing author).

“Resource Optioning: Competition in the Electric Industry and Implications for Flexibility within the IRP Process,” white paper, Center for Regulatory Studies, prepared for the Illinois Department of Energy and Natural Resources, Office of Strategic Planning, 1994 (with M.J. Morey).

“Response of the IRP Process to Competition in the Electric Industry: A Survey of US States,” white paper, Center for Regulatory Studies, prepared for the Illinois Department of Energy and Natural Resources, Office of Strategic Planning, 1994.

“Preliminary Estimates of Price Sensitivity for Customers on NMPC’s SC-3 and SC-3A Tariffs,” Center for Regulatory Studies, report prepared for Niagara Mohawk Power Corporation, 1994 (with M.J. Morey).

“Greenhouse Gas Emissions: An Inventory for Illinois,” Illinois Department of Energy and Natural Resources, 1994 (contributing author).

Conference Papers

“Charging Ahead: A Toolkit for Electric Vehicle Charging Rate Design Policies, (with P. Blazunas and K. Porter) presented at Center for Research in Regulated Industries, Rutgers University, Annual Western Advanced Regulatory Conference, Monterey, CA, June 2022.

“Financial Distress and Bankruptcy Risk in the Electric Utility Industry: A Reexamination of the Nuclear Crisis of the 1980s,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Eastern Advanced Regulatory Conference, Atlantic City, NY, June 2022 (with K. McDermott).

“Costing and Pricing of Electricity Smart Grid-Enabled Service Offerings and Competitive Implications, presented at Center for Research in Regulated Industries, Rutgers University, Annual Eastern Advanced Regulatory Conference, Annapolis, MD, May 2017 (with A. Ros).

“Explaining the Capital Structure for Electric Utilities: Further Evidence,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Eastern Advanced Regulatory Conference, Annapolis, MD, May 2017 (with K. McDermott).

“Traditional Regulation: The Evolution of the Institutions with Implications for Today’s Utilities,” presented at Center for Business and Regulation, University of Illinois Springfield, *Frameworks for Regulation of Public Utilities in the 21st Century*, University of Chicago, Chicago, IL, January 2017.

“Regulation 2.0: Implications of Electric Utility Modernization” presented at Center for Research in Regulated Industries, Rutgers University, Annual Eastern Advanced Regulatory Conference, Sky Top, PA, May 2016.

“Testing Alternative Theories of Capital Structure: The US Electric Industry 1994-2011,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Western Advanced Regulatory Conference, Monterey, CA, June 2013.

“The Determinants of Electric Utility Capital Structure: Re-Examining the Turbulent 1980s,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Western Advanced Regulatory Conference, Monterey, CA, June 2011.

“The Determinants of Commission Total Revenue Decisions: A Case Study of Illinois Energy Utilities,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Western Advanced Regulatory Conference, Monterey, CA, June 2011.

“Tale of Two Policies: A Re-examination of State Telecommunications Policy on The Protection of Universal Service & the Advancement of Competition in the Post- Divestiture Period,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Eastern Advanced Regulatory Conference, Sky Top, PA, May 2011.

“Regulatory Policy on Local Telephony Competition: The Effects of State Policies on Re-Balancing,” presented at Center for Research in Regulated Industries, Rutgers University, Annual Western Advanced Regulatory Conference, Monterey, CA, June 2009.

“Electric Industry Efficiency: Transaction Costs, Deregulation and Governance Structures,” paper prepared for 26th Annual Eastern Conference, Rutgers University, May 17, 2007.

“The Role of Market Processes in the Design of Dynamic Incentives: An Update,” paper prepared for the 25th Annual Eastern Conference, Rutgers University, May, 2006 (with K. McDermott).

“Mergers and Acquisitions in the Electric Industry,” paper prepared for the 24th Annual Eastern Conference, Rutgers University, May, 2005 (with K. McDermott).

“The Anatomy of Institutional and Organizational Failure: Economic Reform and the Search for Institutional Equilibrium in Regulated Network Industries,” paper presented at Research Seminar on Public Utilities, Rutgers University, October 24, 2003 (with K. McDermott).

“The Efficiency of the Inefficient Firm Standard in Setting Network Access Charges,” paper prepared for 20th Annual Advanced Workshop in Regulation and Competition, Rutgers University, May 25, 2001 (with K. McDermott).

“Designing the New Regulatory Compact: The Role of Market Processes in the Design of Dynamic Incentives,” working paper, NERA, Chicago, Illinois. Preliminary Draft presented at Incentive Regulation: Making it Work, Advanced Workshop in Regulation and Competition, Rutgers University, January 19, 2001 (with K. McDermott).

Representative Presentations

“Costing and Pricing of Natural Gas Delivery Services,” two-day seminar, December 2019, Houston, TX.

“Costing and Pricing of Natural Gas Delivery Services,” two-day seminar, December 2018, Denver, CO.

“Pricing Natural Gas and Electric Utility Services,” two-day seminar for Mexican Energy Industry, November 2018, Mexico City, MX.

“Electric and Gas Cost of Service and Rate Design: The State-level Approach,” two-day seminar presented to Staff of the Federal Energy Regulatory Commission, August 2018, Washington DC.

“Current Costing and Rate Design Issues for Natural Gas LDCs,” AGA Advanced Regulatory School, University of Chicago, Chicago, IL, (annual lecture 2012-present).

“Pricing Natural Gas Services,” AGA Annual Rates School, University of Chicago, Chicago, IL, (Annual lecture, 2009-present)

“Rate Design and Cost of Service for Energy Utilities,” *Advanced Regulatory Studies Program*, Institute for Public Utilities, Michigan State University, East Lansing, MI. (Annual lecture, 2005-present).

“Comparative Regulatory Perspectives on Infrastructure Regulation: Europe and the US,” presented at Annual Regulatory Studies Program, Institute for Public Utilities, Michigan State University, (annual lecture, 2012-2016).

“Regulation and Pricing: Applications for California,” presented to California Public Utilities Commission (New Staff Training), June 2013 and June 2014.

“Electric Wholesale Power Markets: Ensuring Reliability and Demand Response,” Korean Power Exchange, Illinois Institute of Technology, Chicago, IL, November 2012.

“Comparative Regulatory Structures: Research Topics,” Joint European-US Regulatory Roundtable, Centre for European Policy Studies, Brussels, BE, November 2012.

“Cost of Service and Rate Design for Energy Utilities,” New Mexico Public Regulation Commission, Santa Fe, New Mexico, October 2012.

“Cost of Service and Rate Design for Energy Utilities,” Connecticut Public Utilities Regulatory Authority, New Britain, CT, December 2011.

“Regulation of Public Utilities: A to Z,” five-day training seminar for regulatory bodies of South Africa, Johannesburg, South Africa, July 2011.

“Cost Recovery Mechanisms for Smart Grid Investment,” presentation to the Illinois Statewide Smart Grid Collaborative created by the Illinois Commerce Commission, Chicago, IL, February 2010.

“Privatization of Utility Assets in Eastern Europe,” presented to NARUC Staff Subcommittee on International Relations, NARUC Annual Meeting, Chicago, IL November 2009

“Cost Tracking Mechanisms,” National Regulatory Research Institute, October 2009.

“Electric Restructuring: Part II” presented at the National Conference of Regulatory Attorneys, Charleston, SC, June 2008.

“Electric Industry Deregulation and Firm Efficiency,” presented at 21st Annual Western Conference, Center for Research in Regulated Industries, Rutgers University, June 2008, Monterey, CA.

“Natural Gas Pricing: Outlook” presented at the National Conference of Regulatory Attorneys, Bismarck, ND, June 2007.

Training in Cost of Service and Rate Design for Public Utilities, Presented to Regulatory Commissions of Bosnia and Herzegovina, Tuzla and Mostar, BiH (Fall 2004 and Spring 2005).

“Wholesale Natural Gas Markets,” Institute for Public Utilities, Michigan State University, East Lansing, MI. Annual Lecture at *Annual Regulatory Studies Program*. (Annual Lecture 2003-present)

“Gas Rate Design,” Institute for Public Utilities, Michigan State University, East Lansing, MI. Annual Lecture at *Annual Regulatory Studies Program*. (Annual lecture, 2003-present).

“Statistical Methods in the Regulation of Public Utilities,” Institute for Public Utilities, Michigan State University, East Lansing, MI, August 2003.

“Firm Scope in Network Industries: Testing the Transactions Cost and Property Rights Theories,” 22nd Annual Eastern Conference of the Center for Research in Regulated Industries, Rutgers University, May 2003.

“Natural Gas Cost Allocation,” workshop for the Arkansas Public Service Commission Staff, Institute for Public Utilities, Michigan State University, Little Rock, Arkansas, January 2003.

“Commercial Market Development in a Restructured Electric Sector,” series of lectures covering regulatory and economic aspects of reforming the commercial aspects of the Romanian electric sector, Brasov, Romania, December 2000.

“Developing a Commercial Electricity Market for CONEL,” presentation covered the core economic and regulatory reform issues facing the Romanian electric sector, Bucharest, Romania, June 2000.

Series of lectures and round tables concerning privatization of gas and electricity assets, allowed rate of return and proposed tariff methodologies for local gas distribution companies and gas pipelines. Agency for Natural Monopoly Regulation, Republic of Kazakhstan, Chicago, Illinois, May 2000.

“Developing Appropriate Commercial Relationships for the Restructured Electric Sector,” series of lectures covering regulatory and economic aspects of reforming the commercial aspects of the Romanian electric sector. Predeal, Romania, March 2000.

“Deregulation in the US Utility Sector,” presented at *Senior Legislative Drafting Seminar: New Directions for the Next Century*, University of Florida Law School, Destin, Florida, November 1999.

Series of lectures covering rate of return regulation, alternative forms of regulation, privatization of formerly state-owned enterprises and the transition to competition of American regulated markets. State regulatory body and state electric utilities, Republic of Lithuania. Vilnius, Lithuania, July 1999.

Presentation covering basic principles of American electric and gas utility regulation and the transition to competitive markets. Regulatory Tribunal, New South Wales, Australia, Chicago, Illinois, June 1998.

Lecture covering utility functional structure, current utility market structure along with overview of restructuring programs in Illinois and California. Overview included detailed discussion of power exchanges, ISOs, contracting and regulatory oversight. China Northwest Power Group, Chicago, Illinois, April 1998.

Lectures covering rate of return regulation including rate design, cost of capital, and accounting issues. State regulatory body, Republic of Latvia, Riga, Latvia, June 1997.

Lectures covering basics of microeconomics and production cost theory, rate of return regulation, alternative rate design and alternative forms of regulation. State electric utilities and regulatory bodies of Latvia, Lithuania and Estonia, Riga, Latvia, June 1997.

“Strategic Pricing of Electricity in a Competitive Environment.” Infocast, Chicago, Illinois, December 1996.

Unpublished Papers

“Efficiency in the US Electric Industry: Transaction Costs, Deregulation and Governance Structures,” unpublished dissertation, Department of Economics, University of Illinois, Chicago, 2007.

“Restructuring the Electric Industry in Eastern Europe: 1990-2002,” working paper National Economic Research Associates, Chicago, IL. 2002.

“Electric Distribution Rates: Is it Time to Face Economic Realities?” working paper National Economic Research Associates, Chicago, IL, 2001 (with K. McDermott).

“An Alternative Approach to Estimating Methane Emissions from Landfills,” mimeo, Illinois Department of Energy and Natural Resources, Office of Research and Planning, 1994.

“A Combined Approach to Modeling the Production of Economic Knowledge,” 1994.

“The Production of Economic Knowledge: A Translog Approach,” unpublished Master’s Thesis, Illinois State University, 1993.

“The Neo-Schumpeterian Hypothesis Formulation,” Department of Economics, Illinois State University, 1992.

Expert Testimony/Reports

Expert report on transmission market Federal right of first refusal. Filed with the Federal Energy Regulatory Commission, September 2022, Docket No. RM21-17-000

Expert report on gas storage rates and cost of service. Filed with the Regulatory Commission of

Alaska, (Docket No. U-21-058), February 2022.

Expert report on electric embedded cost of service study. Filed with the Regulatory Authority of Bermuda, November 2021.

Expert Testimony on Marginal Cost of Service, Maine Public Utilities Commission, (Docket No. 2021-00024), 2021.

Expert testimony on formula rates. Regulatory Commission of Alaska, (Docket No. U-20-012), November 2020.

Expert report on pricing Bermuda Electric Company's Retail and Wholesale electricity tariffs. Filed with the Regulatory Authority of Bermuda, April 2019.

Expert testimony on revenue requirement and gas storage, Regulatory Commission of Alaska, (Docket No. U-18-043), February 2019.

Expert testimony on Gas LDC cost allocation, Regulatory Commission of Alaska, (Docket No. U-16-066), February 2017.

Expert testimony on electric transmission pricing and policy issues, Regulatory Commission of Alaska, (Case U-15-081), December 2015.

Expert Report on the Cost of Capital for Bermuda Electric Light Company, Bermuda Energy Commission, June 2015 (co-author).

Expert Report, "Evaluation of Options Regarding the Creation of an Independent System Operator or Similar Structure for Electric Utilities in the Railbelt," submitted in Regulatory Commission of Alaska Docket I-15-011, June 2015 (co-author).

Expert Testimony of Gas LDC cost allocation, Regulatory Commission of Alaska, (Case U-14-11), May 2015.

Circuit court of Jackson County Missouri, *Kansas City Power and Light Company, Kansas Gas and Electric Company, Kansas Electric Power Cooperative, and Wolf Creek Nuclear Operating Corporation v. ABB Inc., et. al.* Case No. 1316-CV09206. Expert report and testimony on behalf of Kansas City Power and Light Company calculating the damages from the forced outage of Wolf Creek Nuclear power station, November 2014.

Expert opinion on barriers to entry to local coal reclamation rights market. *Rector et. al v. White County Coal et. al.*, Docket No. 06 L 15 in the Circuit Court for the Second Judicial Circuit, White County, Illinois, Fall 2009.

Energy Efficiency and Power Plant Expansion. Wisconsin Electric Company plant construction proposal before the Public Service Commission of Wisconsin (PSCW Docket Nos. 05-AE-109, 05-CE-117, 05-CE-130, 6650-CG-211, and 137-CE-104).

Rate design and revenue allocation issues. Northern Illinois Gas Company general rate case before the Illinois Commerce Commission (ICC Docket No. 95-0219).

Cost of service. Illinois-American Water Company general rate case before the Illinois Commerce Commission (ICC Docket No. 95-0076).

Merger-related rate design and cost of service issues. Merger of Union Electric and Central Illinois Public Service before the Illinois Commerce Commission (ICC Docket No. 95-0551).

Merger-related rate design and costs of service issues. Merger of United Cities Gas Company and Monarch Gas Company before the Illinois Commerce Commission (ICC Docket No. 95-0349).

EXHIBIT

CRP-02.1

Chugach Electric Association, Inc.

Summary of Revenue Requirement and Percentage Changes
Test Year: Twelve Months Ended December 31, 2022

Description	Total	Retail	Interim Rates		
			Chugach Wholesale G&T		
			Wholesale	Vacant	Seward
System Revenue Requirement					
Generation	\$125,781,638	\$123,910,393	\$1,871,245		\$1,871,245
Transmission	\$29,233,238	\$28,455,677	\$777,562		\$777,562
Subtransmission	\$1,829,128	\$1,829,128	----		----
Distribution and Customer	\$99,838,081	\$99,838,081	----		----
Total	\$256,682,084	\$254,033,278	\$2,648,807		\$2,648,807
kWh Sales	1,956,986,985	1,896,323,149	60,663,836		60,663,836
Average cost per kWh at Delivery	\$0.1312	\$0.1340	\$0.0437		\$0.0437
Less Customer Charge Revenue	\$16,802,223	\$16,798,623	\$3,600		\$3,600
Total Revenue Required from Rates, Less Customer Charge	\$239,879,862	\$237,234,655	\$2,645,207		\$2,645,207
Proforma Base Rate Revenue	\$243,976,164	\$241,579,759	\$2,396,405		\$2,396,405
Less Customer Charge Revenue	\$16,802,223	\$16,798,623	\$3,600		\$3,600
Proforma Demand and Energy Revenue	\$227,173,941	\$224,781,136	\$2,392,805		\$2,392,805
Revenue Surplus (Deficiency)	(\$12,705,921)	(\$12,453,519)	(\$252,402)		(\$252,402)
Rate Change on Proforma Demand and Energy Revenue					
Proforma Demand and Energy Revenue	\$227,173,941	\$224,781,136	\$2,392,805		\$2,392,805
Percent Change to Demand and Energy Rates	5.6%	5.5%	10.5%		10.5%
Adjustment to SRF Results for Recommended Rate Changes					
Adjustment to Revenue Requirement	\$0	\$0	\$0		\$0
Adjusted Revenue Surplus (Deficiency)	(\$12,705,921)	(\$12,453,519)	(\$252,402)		(\$252,402)
Rate Change on Total Revenue					
Proforma Base Rate Revenue	\$243,976,164	\$241,579,759	\$2,396,405		\$2,396,405
Fuel & Purchased Power Cost Recovery	\$82,750,069	\$80,267,567	\$2,482,502		\$2,482,502
Test Period Total Proforma Revenue	\$326,726,233	\$321,847,326	\$4,878,907		\$4,878,907
Percent Change to Total Rates	3.9%	3.9%	5.2%		5.2%
Rate Change on Proforma Base Rate Revenue					
Proforma Base Rate Revenue	\$243,976,164	\$241,579,759	\$2,396,405		\$2,396,405
Percent Change to Total Base Rates	5.2%	5.2%	10.5%		10.5%
Rate Change on Proforma Demand and Energy Revenue					
Proforma Demand and Energy Revenue	\$227,173,941	\$224,781,136	\$2,392,805		\$2,392,805
Percent Change to Demand and Energy Rates	5.6%	5.5%	10.5%		10.5%

EXHIBIT

CRP-02.2

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base
				Percent	Amount	Tariff Rates
a		b	c	d	f	e
Wholesale						
99	Seward Electric System	Customer Charge	\$150.00	----	----	\$150.00
		Energy Charge	\$0.01451	10.55%	\$0.00153	\$0.01604
		Demand Charge	\$14.56	10.55%	\$1.54	\$16.10
Retail						
South District						
84	Residential Service	Customer Charge	\$8.00	----	----	\$8.00
		Energy Charge	\$0.13508	5.54%	\$0.00748	\$0.14256
86	Small General Service	Customer Charge	\$17.00	----	----	\$17.00
		Energy Charge	\$0.09670	5.54%	\$0.00536	\$0.10206
87	Large General Service - Secondary	Customer Charge	\$55.00	----	----	\$55.00
		Energy Charge	\$0.04775	5.54%	\$0.00265	\$0.05040
		Demand Charge	\$21.98	5.54%	\$1.22	\$23.20
87.1	Large General Service - Primary	Customer Charge	\$55.00	----	----	\$55.00
		Energy Charge	\$0.04964	5.54%	\$0.00275	\$0.05239
		Demand Charge	\$22.73	5.54%	\$1.26	\$23.99
87.1.1	Large General Service - Secondary - DCFC	Customer	\$55.00	----	----	\$55.00
		Energy (LF < 34.478%)	\$0.13508	5.54%	\$0.00748	\$0.14256
		Energy (LF > 34.478%)	\$0.04775	5.54%	\$0.00265	\$0.05040
		Demand	\$21.98	5.54%	\$1.22	\$23.20
87.1.2	Large General Service - Primary - DCFC	Customer	\$55.00	----	----	\$55.00
		Energy (LF < 36.443%)	\$0.13508	5.54%	\$0.00748	\$0.14256
		Energy (LF > 36.443%)	\$0.04964	5.54%	\$0.00275	\$0.05239
		Demand	\$22.73	5.54%	\$1.26	\$23.99
89.1	Large General Service - Combined Metering Primary	Customer Charge	\$150.00	----	----	\$150.00
		Energy Charge	\$0.04964	5.54%	\$0.00275	\$0.05239
		Demand Charge	\$22.73	5.54%	\$1.26	\$23.99
89.2	Economic Viability Rate	Customer Charge	\$150.00	----	----	\$150.00
		Energy Charge	\$0.04775	5.54%	\$0.00265	\$0.05040
		Demand Charge	\$21.98	5.54%	\$1.22	\$23.20

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base
				Percent	Amount	Tariff Rates
a		b	c	d	f	e
89.4	Standby and Buyback Service - Distribution Service					
	Residential	Customer Charge	\$8.00	----	----	\$8.00
		Energy Charge	\$0.06010	5.54%	\$0.00333	\$0.06343
	Small General Service	Customer Charge	\$17.00	----	----	\$17.00
		Energy Charge	\$0.03936	5.54%	\$0.00218	\$0.04154
	Large General Service - Secondary	Customer Charge	\$55.00	----	----	\$55.00
		Energy Charge	\$0.01461	5.54%	\$0.00081	\$0.01542
		Demand Charge	\$10.57	5.54%	\$0.59	\$11.16
	Large General Service - Primary	Customer Charge (Single)	\$55.00	----	----	\$55.00
		Customer Charge (Combined)	\$150.00	----	----	\$150.00
		Energy Charge	\$0.01504	5.54%	\$0.00083	\$0.01587
		Demand Charge	\$10.53	5.54%	\$0.58	\$11.11
	34.5 kV	Distribution Service				
		Customer Charge	\$150.00	----	----	\$150.00
89.4	Standby and Buyback Service - Subtransmission Service					
	Residential	Energy Charge	\$0.00345	5.54%	\$0.00019	\$0.00364
	Small General Service	Energy Charge	\$0.00250	5.54%	\$0.00014	\$0.00264
	Large General Service - Secondary	Energy Charge	\$0.00002	5.54%	\$0.00000	\$0.00002
		Demand Charge	\$0.72	5.54%	\$0.03989	\$0.76
	Large General Service Primary	Energy Charge	\$0.00002	5.54%	\$0.00000	\$0.00002
		Demand Charge	\$0.79	5.54%	\$0.04377	\$0.83
	34.5 kV	Energy Charge	\$0.00002	5.54%	\$0.00000	\$0.00002
		Demand Charge	\$0.79	5.54%	\$0.04	\$0.83
89.4	Standby and Buyback Service - Transmission Service					
	Residential	Energy Charge	\$0.01675	5.54%	\$0.00093	\$0.01768
	Small General Service	Energy Charge	\$0.01186	5.54%	\$0.00066	\$0.01252
	Large General Service - Secondary	Energy Charge	\$0.00110	5.54%	\$0.00006	\$0.00116

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base Tariff Rates
				Percent	Amount	
a		b	c	d	f	e
		Demand Charge	\$3.12	5.54%	\$0.17	\$3.29
	Large General Service Primary	Energy Charge	\$0.00114	5.54%	\$0.00006	\$0.00120
		Demand Charge	\$3.38	5.54%	\$0.19	\$3.57
	34.5 kV	Energy Charge	\$0.00114	5.54%	\$0.00006	\$0.00120
		Demand Charge	\$3.38	5.54%	\$0.18726	\$3.57
89.4.1	Standby and Buyback Service - Generation Service					
	Residential	Energy Charge	\$0.05476	5.54%	\$0.00303	\$0.05779
	Small General Service	Energy Charge	\$0.04297	5.54%	\$0.00238	\$0.04535
	Large General Service - Secondary	Energy Charge	\$0.03205	5.54%	\$0.00178	\$0.03383
		Demand Charge	\$7.55	5.54%	\$0.41829	\$7.97
	Large General Service - Primary	Energy Charge	\$0.03297	5.54%	\$0.00183	\$0.03480
		Demand Charge	\$8.07	5.54%	\$0.44710	\$8.52
	34.5 kV	Energy Charge	\$0.03297	5.54%	\$0.00183	\$0.03480
		Demand Charge	\$8.07	5.54%	\$0.44710	\$8.52
Lighting						
78	Outdoor Area Lighting Service	Schedule 89	\$35.38	5.54%	\$1.96	\$37.34
	Installation on Existing Wood Pole	Schedule 91	\$36.47	5.54%	\$2.02	\$38.49
		Schedule 93	\$39.60	5.54%	\$2.19	\$41.79
		Schedule 95	\$46.02	5.54%	\$2.55	\$48.57
		Schedule OEW-045	\$30.80	5.54%	\$1.71	\$32.51
		Schedule OEW-050	\$31.03	5.54%	\$1.72	\$32.75
		Schedule OEW-055	\$31.21	5.54%	\$1.73	\$32.94
		Schedule OEW-060	\$31.42	5.54%	\$1.74	\$33.16
		Schedule OEW-065	\$31.64	5.54%	\$1.75	\$33.39
		Schedule OEW-070	\$31.84	5.54%	\$1.76	\$33.60
		Schedule OEW-075	\$32.08	5.54%	\$1.78	\$33.86
		Schedule OEW-080	\$32.31	5.54%	\$1.79	\$34.10
		Schedule OEW-085	\$32.51	5.54%	\$1.80	\$34.31
		Schedule OEW-090	\$32.72	5.54%	\$1.81	\$34.53
78.1		Schedule OEW-095	\$32.91	5.54%	\$1.82	\$34.73
		Schedule OEW-100	\$33.13	5.54%	\$1.84	\$34.97

CRP-02.2 Schedule 5_Interim

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base Tariff Rates
				Percent	Amount	
a		b	c	d	f	e
78.1.1		Schedule OEW-105	\$33.34	5.54%	\$1.85	\$35.19
		Schedule OEW-110	\$33.56	5.54%	\$1.86	\$35.42
		Schedule OEW-115	\$33.78	5.54%	\$1.87	\$35.65
		Schedule OEW-120	\$33.99	5.54%	\$1.88	\$35.87
		Schedule OEW-125	\$34.18	5.54%	\$1.89	\$36.07
		Schedule OEW-130	\$34.39	5.54%	\$1.91	\$36.30
		Schedule OEW-135	\$34.63	5.54%	\$1.92	\$36.55
		Schedule OEW-140	\$34.84	5.54%	\$1.93	\$36.77
		Schedule OEW-145	\$35.06	5.54%	\$1.94	\$37.00
		Schedule OEW-150	\$35.25	5.54%	\$1.95	\$37.20
		Schedule OEW-155	\$35.47	5.54%	\$1.97	\$37.44
		Schedule OEW-160	\$35.67	5.54%	\$1.98	\$37.65
		Schedule OEW-165	\$35.89	5.54%	\$1.99	\$37.88
		Schedule OEW-170	\$36.10	5.54%	\$2.00	\$38.10
		Schedule OEW-175	\$36.31	5.54%	\$2.01	\$38.32
		Schedule OEW-180	\$36.51	5.54%	\$2.02	\$38.53
		Schedule OEW-185	\$36.74	5.54%	\$2.04	\$38.78
		Schedule OEW-190	\$36.94	5.54%	\$2.05	\$38.99
		Schedule OEW-195	\$37.17	5.54%	\$2.06	\$39.23
		Schedule OEW-200	\$37.36	5.54%	\$2.07	\$39.43
		Schedule OEW-205	\$37.58	5.54%	\$2.08	\$39.66
		Schedule OEW-210	\$37.79	5.54%	\$2.09	\$39.88
		Schedule OEW-215	\$38.01	5.54%	\$2.11	\$40.12
78.2	Outdoor Area Lighting Service Installation on New Wood Pole	Schedule 90	\$48.63	5.54%	\$2.69	\$51.32
		Schedule 92	\$49.71	5.54%	\$2.75	\$52.46
		Schedule 94	\$52.86	5.54%	\$2.93	\$55.79
		Schedule 96	\$59.28	5.54%	\$3.28	\$62.56
		Schedule ONW-045	\$44.03	5.54%	\$2.44	\$46.47
		Schedule ONW-050	\$44.26	5.54%	\$2.45	\$46.71
		Schedule ONW-055	\$44.47	5.54%	\$2.46	\$46.93
		Schedule ONW-060	\$44.66	5.54%	\$2.47	\$47.13
		Schedule ONW-065	\$44.90	5.54%	\$2.49	\$47.39
		Schedule ONW-070	\$45.12	5.54%	\$2.50	\$47.62
		Schedule ONW-075	\$45.32	5.54%	\$2.51	\$47.83
		Schedule ONW-080	\$45.52	5.54%	\$2.52	\$48.04
		Schedule ONW-085	\$45.72	5.54%	\$2.53	\$48.25
		Schedule ONW-090	\$45.96	5.54%	\$2.55	\$48.51
78.3		Schedule ONW-095	\$46.18	5.54%	\$2.56	\$48.74

CRP-02.2 Schedule 5_Interim

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base Tariff Rates
				Percent	Amount	
a		b	c	d	f	e
78.4		Schedule ONW-100	\$46.38	5.54%	\$2.57	\$48.95
		Schedule ONW-105	\$46.59	5.54%	\$2.58	\$49.17
		Schedule ONW-110	\$46.81	5.54%	\$2.59	\$49.40
		Schedule ONW-115	\$47.02	5.54%	\$2.61	\$49.63
		Schedule ONW-120	\$47.22	5.54%	\$2.62	\$49.84
		Schedule ONW-125	\$47.43	5.54%	\$2.63	\$50.06
		Schedule ONW-130	\$47.65	5.54%	\$2.64	\$50.29
		Schedule ONW-135	\$47.87	5.54%	\$2.65	\$50.52
		Schedule ONW-140	\$48.06	5.54%	\$2.66	\$50.72
		Schedule ONW-145	\$48.27	5.54%	\$2.67	\$50.94
		Schedule ONW-150	\$48.47	5.54%	\$2.69	\$51.16
		Schedule ONW-155	\$48.70	5.54%	\$2.70	\$51.40
		Schedule ONW-160	\$48.91	5.54%	\$2.71	\$51.62
		Schedule ONW-165	\$49.13	5.54%	\$2.72	\$51.85
		Schedule ONW-170	\$49.33	5.54%	\$2.73	\$52.06
		Schedule ONW-175	\$49.55	5.54%	\$2.75	\$52.30
		Schedule ONW-180	\$49.76	5.54%	\$2.76	\$52.52
		Schedule ONW-185	\$49.97	5.54%	\$2.77	\$52.74
		Schedule ONW-190	\$50.18	5.54%	\$2.78	\$52.96
		Schedule ONW-195	\$50.40	5.54%	\$2.79	\$53.19
		Schedule ONW-200	\$50.61	5.54%	\$2.80	\$53.41
		Schedule ONW-205	\$50.83	5.54%	\$2.82	\$53.65
		Schedule ONW-210	\$51.03	5.54%	\$2.83	\$53.86
		Schedule ONW-215	\$51.25	5.54%	\$2.84	\$54.09
80	Street Lights Installation on Existing Wood Pole	Schedule 60	\$35.38	5.54%	\$1.96	\$37.34
		Schedule 62	\$39.60	5.54%	\$2.19	\$41.79
		Schedule 64	\$46.02	5.54%	\$2.55	\$48.57
		Schedule SEW-045	\$30.80	5.54%	\$1.71	\$32.51
		Schedule SEW-050	\$31.03	5.54%	\$1.72	\$32.75
		Schedule SEW-055	\$31.21	5.54%	\$1.73	\$32.94
		Schedule SEW-060	\$31.44	5.54%	\$1.74	\$33.18
		Schedule SEW-065	\$31.64	5.54%	\$1.75	\$33.39
		Schedule SEW-070	\$31.87	5.54%	\$1.77	\$33.64
		Schedule SEW-075	\$32.08	5.54%	\$1.78	\$33.86
		Schedule SEW-080	\$32.30	5.54%	\$1.79	\$34.09
		Schedule SEW-085	\$32.50	5.54%	\$1.80	\$34.30
		Schedule SEW-090	\$32.72	5.54%	\$1.81	\$34.53
		Schedule SEW-095	\$32.91	5.54%	\$1.82	\$34.73

CRP-02.2 Schedule 5_Interim

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base Tariff Rates
				Percent	Amount	
a		b	c	d	f	e
80.1.1		Schedule SEW-100	\$33.13	5.54%	\$1.84	\$34.97
		Schedule SEW-105	\$33.34	5.54%	\$1.85	\$35.19
		Schedule SEW-110	\$33.56	5.54%	\$1.86	\$35.42
		Schedule SEW-115	\$33.78	5.54%	\$1.87	\$35.65
		Schedule SEW-120	\$33.99	5.54%	\$1.88	\$35.87
		Schedule SEW-125	\$34.18	5.54%	\$1.89	\$36.07
		Schedule SEW-130	\$34.39	5.54%	\$1.91	\$36.30
		Schedule SEW-135	\$34.63	5.54%	\$1.92	\$36.55
		Schedule SEW-140	\$34.84	5.54%	\$1.93	\$36.77
		Schedule SEW-145	\$35.06	5.54%	\$1.94	\$37.00
		Schedule SEW-150	\$35.25	5.54%	\$1.95	\$37.20
		Schedule SEW-155	\$35.47	5.54%	\$1.97	\$37.44
		Schedule SEW-160	\$35.67	5.54%	\$1.98	\$37.65
		Schedule SEW-165	\$35.90	5.54%	\$1.99	\$37.89
		Schedule SEW-170	\$36.10	5.54%	\$2.00	\$38.10
		Schedule SEW-175	\$36.30	5.54%	\$2.01	\$38.31
		Schedule SEW-180	\$36.51	5.54%	\$2.02	\$38.53
		Schedule SEW-185	\$36.73	5.54%	\$2.03	\$38.76
		Schedule SEW-190	\$36.94	5.54%	\$2.05	\$38.99
		Schedule SEW-195	\$37.17	5.54%	\$2.06	\$39.23
		Schedule SEW-200	\$37.36	5.54%	\$2.07	\$39.43
		Schedule SEW-205	\$37.59	5.54%	\$2.08	\$39.67
		Schedule SEW-210	\$37.79	5.54%	\$2.09	\$39.88
		Schedule SEW-215	\$38.01	5.54%	\$2.11	\$40.12
80.2	Street Lights Installation on New Wood Pole	Schedule 61	\$48.63	5.54%	\$2.69	\$51.32
		Schedule 63	\$52.85	5.54%	\$2.93	\$55.78
		Schedule 65	\$59.28	5.54%	\$3.28	\$62.56
		Schedule SNW-045	\$44.03	5.54%	\$2.44	\$46.47
		Schedule SNW-050	\$44.26	5.54%	\$2.45	\$46.71
		Schedule SNW-055	\$44.46	5.54%	\$2.46	\$46.92
		Schedule SNW-060	\$44.67	5.54%	\$2.47	\$47.14
		Schedule SNW-065	\$44.90	5.54%	\$2.49	\$47.39
		Schedule SNW-070	\$45.12	5.54%	\$2.50	\$47.62
		Schedule SNW-075	\$45.33	5.54%	\$2.51	\$47.84
		Schedule SNW-080	\$45.52	5.54%	\$2.52	\$48.04
		Schedule SNW-085	\$45.74	5.54%	\$2.53	\$48.27
		Schedule SNW-090	\$45.96	5.54%	\$2.55	\$48.51
		Schedule SNW-095	\$46.18	5.54%	\$2.56	\$48.74
80.3						

CRP-02.2 Schedule 5_Interim

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base Tariff Rates
				Percent	Amount	
a		b	c	d	f	e
80.4		Schedule SNW-100	\$46.38	5.54%	\$2.57	\$48.95
		Schedule SNW-105	\$46.59	5.54%	\$2.58	\$49.17
		Schedule SNW-110	\$46.81	5.54%	\$2.59	\$49.40
		Schedule SNW-115	\$47.02	5.54%	\$2.61	\$49.63
		Schedule SNW-120	\$47.22	5.54%	\$2.62	\$49.84
		Schedule SNW-125	\$47.43	5.54%	\$2.63	\$50.06
		Schedule SNW-130	\$47.65	5.54%	\$2.64	\$50.29
		Schedule SNW-135	\$47.87	5.54%	\$2.65	\$50.52
		Schedule SNW-140	\$48.06	5.54%	\$2.66	\$50.72
		Schedule SNW-145	\$48.27	5.54%	\$2.67	\$50.94
		Schedule SNW-150	\$48.47	5.54%	\$2.69	\$51.16
		Schedule SNW-155	\$48.70	5.54%	\$2.70	\$51.40
		Schedule SNW-160	\$48.91	5.54%	\$2.71	\$51.62
		Schedule SNW-165	\$49.13	5.54%	\$2.72	\$51.85
		Schedule SNW-170	\$49.33	5.54%	\$2.73	\$52.06
		Schedule SNW-175	\$49.55	5.54%	\$2.75	\$52.30
		Schedule SNW-180	\$49.76	5.54%	\$2.76	\$52.52
		Schedule SNW-185	\$49.97	5.54%	\$2.77	\$52.74
		Schedule SNW-190	\$50.18	5.54%	\$2.78	\$52.96
		Schedule SNW-195	\$50.40	5.54%	\$2.79	\$53.19
		Schedule SNW-200	\$50.61	5.54%	\$2.80	\$53.41
		Schedule SNW-205	\$50.83	5.54%	\$2.82	\$53.65
		Schedule SNW-210	\$51.03	5.54%	\$2.83	\$53.86
		Schedule SNW-215	\$51.25	5.54%	\$2.84	\$54.09
81	Street Lights Installation on Steel, Metal, Non-Wood Poles	Schedule 70	\$22.77	5.54%	\$1.26	\$24.03
		Schedule 71	\$26.99	5.54%	\$1.50	\$28.49
		Schedule 72	\$33.34	5.54%	\$1.85	\$35.19
		Schedule SNS-045	\$18.20	5.54%	\$1.01	\$19.21
		Schedule SNS-050	\$18.41	5.54%	\$1.02	\$19.43
		Schedule SNS-055	\$18.59	5.54%	\$1.03	\$19.62
		Schedule SNS-060	\$18.80	5.54%	\$1.04	\$19.84
		Schedule SNS-065	\$19.03	5.54%	\$1.05	\$20.08
		Schedule SNS-070	\$19.25	5.54%	\$1.07	\$20.32
		Schedule SNS-075	\$19.46	5.54%	\$1.08	\$20.54
		Schedule SNS-080	\$19.66	5.54%	\$1.09	\$20.75
		Schedule SNS-085	\$19.88	5.54%	\$1.10	\$20.98
		Schedule SNS-090	\$20.09	5.54%	\$1.11	\$21.20
		Schedule SNS-095	\$20.31	5.54%	\$1.13	\$21.44

CRP-02.2 Schedule 5_Interim

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Demand & Energy Rates		Interim Rates Proposed Base Tariff Rates
				Percent	Amount	
a		b	c	d	f	e
81.1.1		Schedule SNS-100	\$20.51	5.54%	\$1.14	\$21.65
		Schedule SNS-105	\$20.71	5.54%	\$1.15	\$21.86
		Schedule SNS-110	\$20.95	5.54%	\$1.16	\$22.11
		Schedule SNS-115	\$21.16	5.54%	\$1.17	\$22.33
		Schedule SNS-120	\$21.36	5.54%	\$1.18	\$22.54
		Schedule SNS-125	\$21.57	5.54%	\$1.20	\$22.77
		Schedule SNS-130	\$21.78	5.54%	\$1.21	\$22.99
		Schedule SNS-135	\$22.01	5.54%	\$1.22	\$23.23
		Schedule SNS-140	\$22.21	5.54%	\$1.23	\$23.44
		Schedule SNS-145	\$22.42	5.54%	\$1.24	\$23.66
		Schedule SNS-150	\$22.63	5.54%	\$1.25	\$23.88
		Schedule SNS-155	\$22.86	5.54%	\$1.27	\$24.13
		Schedule SNS-160	\$23.04	5.54%	\$1.28	\$24.32
		Schedule SNS-165	\$23.26	5.54%	\$1.29	\$24.55
		Schedule SNS-170	\$23.46	5.54%	\$1.30	\$24.76
		Schedule SNS-175	\$23.69	5.54%	\$1.31	\$25.00
		Schedule SNS-180	\$23.89	5.54%	\$1.32	\$25.21
		Schedule SNS-185	\$24.12	5.54%	\$1.34	\$25.46
		Schedule SNS-190	\$24.32	5.54%	\$1.35	\$25.67
		Schedule SNS-195	\$24.54	5.54%	\$1.36	\$25.90
		Schedule SNS-200	\$24.74	5.54%	\$1.37	\$26.11
		Schedule SNS-205	\$24.97	5.54%	\$1.38	\$26.35
		Schedule SNS-210	\$25.17	5.54%	\$1.39	\$26.56
		Schedule SNS-215	\$25.40	5.54%	\$1.41	\$26.81

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
Wholesale								
99	Seward Electric	Customer Bills	24	\$150.00	\$3,600			
		kWh Sales	60,663,836	\$0.01604	\$973,048			
		kW	103,886	\$16.10	\$1,672,557			
	Total Wholesale	Total			\$2,649,204	\$2,648,807	\$398	0.02%
Chugach Retail								
South District								
84	Residential	Customer Bills	869,061	\$8.00	\$6,952,488			
		kWh Sales	472,703,904	\$0.14256	\$67,388,669			
		Total			\$74,341,157			
86	Small General Service	Customer Bills	101,014	\$17.00	\$1,717,238			
		kWh Sales	104,538,402	\$0.10206	\$10,669,189			
		Total			\$12,386,427			
87	Large General Service - Secondary	Customer Bills	17,056	\$55.00	\$938,080			
		kWh Sales	400,732,052	\$0.05040	\$20,196,895			
		kW	1,016,859	\$23.20	\$23,591,127			
		Total			\$44,726,103			
87.1	Large General Service - Primary	Customer Bills	157	\$55.00	\$8,635			
		kWh Sales	29,243,295	\$0.05239	\$1,532,056			
		kW	55,927	\$23.99	\$1,341,697			
		Total			\$2,882,389			
87.1.1	Large General Service - Secondary - DCFC	Customer Bills	12	\$55.00	\$660			
		kWh Sales	5,854	\$0.14256	\$835			
		kWh Sales	0	\$0.05040	\$0			
		kW	0	\$23.20	\$0			
		Total			\$1,495			
87.1.2	Large General Service - Primary - DCFC	Customer Bills	0	\$55.00	\$0			
		kWh Sales	0	\$0.14256	\$0			
		kWh Sales	0	\$0.05239	\$0			
		kW	0	\$23.99	\$0			
		Total			\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff			Adjusted	Proposed	Revenue Under	Revenue	Interim Rates	
Sheet No.	Customer Class	Billing Component	Determinants	Rates	Proposed Rates	Requirement	Difference	Percent Difference
a	b	c	d	e	f	g	h	i
89.1	Large General Service - Combined Metering Primary	Customer Bills	60	\$150.00	\$9,000			
		kWh Sales	27,215,400	\$0.05239	\$1,425,815			
		kW	50,350	\$23.99	\$1,207,896			
		Total			\$2,642,710			
89.2	Economic Viability Rate	Customer Bills	0	\$150.00	\$0			
		kWh Sales	0	\$0.05040	\$0			
		kW	0	\$23.20	\$0			
		Total			\$0			
89.4	Standby and Buyback Service - Distribution Service Residential	Customer Bills	0	\$8.00	\$0			
		kWh Sales	0	\$0.06343	\$0			
					\$0			
	Small General Service	Customer Bills	0	\$17.00	\$0			
		kWh Sales	0	\$0.04154	\$0			
					\$0			
	Large General Service - Secondary	Customer Bills	41	\$55.00	\$2,255			
		kWh Sales	2,048,040	\$0.01542	\$31,581			
		kW Sales	10,485	\$11.16	\$117,014			
					\$150,850			
	Large General Service - Primary	Customer Bills	0	\$55.00	\$0			
		Customer Bills	0	\$150.00	\$0			
		kWh Sales	0	\$0.01587	\$0			
		kW Sales	0	\$11.11	\$0			
					\$0			
	34.5 kV Service	Customer Bills	12	\$150.00	\$1,800			
89.4	Standby and Buyback Service - Subtransmission Service Residential	kWh Sales	0	\$0.00364	\$0			
	Small General Service	kWh Sales	0	\$0.00264	\$0			
	Large General Service - Secondary	kWh Sales	2,048,040	\$0.00002	\$41			
		kW Sales	10,485	\$0.76	\$7,969			
					\$8,010			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
	Large General Service - Primary	kWh Sales	0	\$0.00002	\$0			
		kW Sales	0	\$0.83	\$0			
					\$0			
	34.5kV Service	kWh Sales	194,588	\$0.00002	\$4			
		kW Sales	2,098	\$0.83	\$1,741			
					\$1,745			
89.4	Standby and Buyback Service - Transmission Service							
	Residential	kWh Sales	0	\$0.01768	\$0			
	Small General Service	kWh Sales	0	\$0.01252	\$0			
	Large General Service - Secondary	kWh Sales	2,048,040	\$0.00116	\$2,376			
		kW Sales	9,306	\$3.29	\$30,617			
					\$32,993			
	Large General Service - Primary	kWh Sales	0	\$0.00120	\$0			
		kW Sales	0	\$3.57	\$0			
					\$0			
	34.5 kV Service	kWh Sales	194,588	\$0.00120	\$234			
		kW Sales	1,544	\$3.57	\$5,514			
					\$5,747			
89.4.1	Standby and Buyback Service - Generation Service							
	Residential	kWh Sales	0	\$0.05779	\$0			
	Small General	kWh Sales	0	\$0.04535	\$0			
	Large General Service - Secondary	kWh Sales	2,048,040	\$0.03383	\$69,285			
		kW Sales	9,306	\$7.97	\$74,169			
					\$143,454			
	Large General Service - Primary	kWh Sales	0	\$0.03480	\$0.00000			
		kW Sales	0	\$8.52	\$0.00			
					\$0.00			
	34.5 kV Service	kWh Sales	194,588	\$0.03480	\$6,772			
		kW Sales	1,544	\$8.52	\$13,158			
					\$19,929			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
Total Standby Buyback					\$364,528			
Lighting								
78	Outdoor Area Lighting Service	Schedule 89	84	\$37.34	\$3,137			
	Installation on Existing Wood Pole	Schedule 91	60	\$38.49	\$2,309			
		Schedule 93	192	\$41.79	\$8,024			
		Schedule 95	220	\$48.57	\$10,685			
		Schedule OEW-045	0	\$32.51	\$0			
		Schedule OEW-050	0	\$32.75	\$0			
		Schedule OEW-055	364	\$32.94	\$11,990			
		Schedule OEW-060	0	\$33.16	\$0			
		Schedule OEW-065	0	\$33.39	\$0			
		Schedule OEW-070	0	\$33.60	\$0			
		Schedule OEW-075	0	\$33.86	\$0			
		Schedule OEW-080	0	\$34.10	\$0			
		Schedule OEW-085	0	\$34.31	\$0			
		Schedule OEW-090	0	\$34.53	\$0			
78.1		Schedule OEW-095	0	\$34.73	\$0			
		Schedule OEW-100	0	\$34.97	\$0			
		Schedule OEW-105	0	\$35.19	\$0			
		Schedule OEW-110	204	\$35.42	\$7,226			
		Schedule OEW-115	0	\$35.65	\$0			
		Schedule OEW-120	0	\$35.87	\$0			
		Schedule OEW-125	0	\$36.07	\$0			
		Schedule OEW-130	0	\$36.30	\$0			
		Schedule OEW-135	0	\$36.55	\$0			
		Schedule OEW-140	12	\$36.77	\$441			
		Schedule OEW-145	0	\$37.00	\$0			
		Schedule OEW-150	0	\$37.20	\$0			
78.1.1		Schedule OEW-155	0	\$37.44	\$0			
		Schedule OEW-160	0	\$37.65	\$0			
		Schedule OEW-165	0	\$37.88	\$0			
		Schedule OEW-170	0	\$38.10	\$0			
		Schedule OEW-175	0	\$38.32	\$0			
		Schedule OEW-180	0	\$38.53	\$0			
		Schedule OEW-185	0	\$38.78	\$0			
		Schedule OEW-190	0	\$38.99	\$0			
		Schedule OEW-195	0	\$39.23	\$0			
		Schedule OEW-200	0	\$39.43	\$0			
		Schedule OEW-205	0	\$39.66	\$0			
		Schedule OEW-210	0	\$39.88	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
		Schedule OEW-215	0	\$40.12	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff			Adjusted	Proposed	Revenue Under	Revenue	Interim Rates	
Sheet No.	Customer Class	Billing Component	Determinants	Rates	Proposed Rates	Requirement	Difference	Percent Difference
a	b	c	d	e	f	g	h	i
78.2	Outdoor Area Lighting Service	Schedule 90	86	\$51.32	\$4,414			
	Installation on New Wood Pole	Schedule 92	84	\$52.46	\$4,407			
		Schedule 94	243	\$55.79	\$13,557			
		Schedule 96	146	\$62.56	\$9,134			
		Schedule ONW-045	0	\$46.47	\$0			
		Schedule ONW-050	0	\$46.71	\$0			
		Schedule ONW-055	168	\$46.93	\$7,884			
		Schedule ONW-060	0	\$47.13	\$0			
		Schedule ONW-065	0	\$47.39	\$0			
		Schedule ONW-070	0	\$47.62	\$0			
		Schedule ONW-075	0	\$47.83	\$0			
		Schedule ONW-080	0	\$48.04	\$0			
		Schedule ONW-085	0	\$48.25	\$0			
		Schedule ONW-090	0	\$48.51	\$0			
78.3		Schedule ONW-095	0	\$48.74	\$0			
		Schedule ONW-100	0	\$48.95	\$0			
		Schedule ONW-105	0	\$49.17	\$0			
		Schedule ONW-110	118	\$49.40	\$5,829			
		Schedule ONW-115	0	\$49.63	\$0			
		Schedule ONW-120	0	\$49.84	\$0			
		Schedule ONW-125	0	\$50.06	\$0			
		Schedule ONW-130	0	\$50.29	\$0			
		Schedule ONW-135	0	\$50.52	\$0			
		Schedule ONW-140	0	\$50.72	\$0			
		Schedule ONW-145	0	\$50.94	\$0			
		Schedule ONW-150	0	\$51.16	\$0			
78.4		Schedule ONW-155	0	\$51.40	\$0			
		Schedule ONW-160	0	\$51.62	\$0			
		Schedule ONW-165	0	\$51.85	\$0			
		Schedule ONW-170	0	\$52.06	\$0			
		Schedule ONW-175	0	\$52.30	\$0			
		Schedule ONW-180	0	\$52.52	\$0			
		Schedule ONW-185	0	\$52.74	\$0			
		Schedule ONW-190	0	\$52.96	\$0			
		Schedule ONW-195	0	\$53.19	\$0			
		Schedule ONW-200	0	\$53.41	\$0			
		Schedule ONW-205	0	\$53.65	\$0			
		Schedule ONW-210	0	\$53.86	\$0			
		Schedule ONW-215	0	\$54.09	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff			Adjusted	Proposed	Revenue Under	Revenue	Interim Rates	
Sheet No.	Customer Class	Billing Component	Determinants	Rates	Proposed Rates	Requirement	Difference	Percent Difference
a	b	c	d	e	f	g	h	i
80	Street Lights	Schedule 60	2,232	\$37.34	\$83,343			
	Installation on Existing Wood Pole	Schedule 62	528	\$41.79	\$22,065			
		Schedule 64	493	\$48.57	\$23,945			
		Schedule SEW-045	0	\$32.51	\$0			
		Schedule SEW-050	0	\$32.75	\$0			
		Schedule SEW-055	3,360	\$32.94	\$110,678			
		Schedule SEW-060	0	\$33.18	\$0			
		Schedule SEW-065	0	\$33.39	\$0			
		Schedule SEW-070	12	\$33.64	\$404			
		Schedule SEW-075	0	\$33.86	\$0			
		Schedule SEW-080	0	\$34.09	\$0			
		Schedule SEW-085	0	\$34.30	\$0			
		Schedule SEW-090	0	\$34.53	\$0			
80.1		Schedule SEW-095	0	\$34.73	\$0			
		Schedule SEW-100	0	\$34.97	\$0			
		Schedule SEW-105	0	\$35.19	\$0			
		Schedule SEW-110	2,040	\$35.42	\$72,257			
		Schedule SEW-115	0	\$35.65	\$0			
		Schedule SEW-120	0	\$35.87	\$0			
		Schedule SEW-125	0	\$36.07	\$0			
		Schedule SEW-130	0	\$36.30	\$0			
		Schedule SEW-135	0	\$36.55	\$0			
		Schedule SEW-140	0	\$36.77	\$0			
		Schedule SEW-145	0	\$37.00	\$0			
		Schedule SEW-150	0	\$37.20	\$0			
80.1.1		Schedule SEW-155	0	\$37.44	\$0			
		Schedule SEW-160	0	\$37.65	\$0			
		Schedule SEW-165	0	\$37.89	\$0			
		Schedule SEW-170	0	\$38.10	\$0			
		Schedule SEW-175	0	\$38.31	\$0			
		Schedule SEW-180	0	\$38.53	\$0			
		Schedule SEW-185	0	\$38.76	\$0			
		Schedule SEW-190	0	\$38.99	\$0			
		Schedule SEW-195	0	\$39.23	\$0			
		Schedule SEW-200	0	\$39.43	\$0			
		Schedule SEW-205	0	\$39.67	\$0			
		Schedule SEW-210	0	\$39.88	\$0			
		Schedule SEW-215	0	\$40.12	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff			Adjusted	Proposed	Revenue Under	Revenue	Interim Rates	
Sheet No.	Customer Class	Billing Component	Determinants	Rates	Proposed Rates	Requirement	Difference	Percent Difference
a	b	c	d	e	f	g	h	i
80.2	Street Lights	Schedule 61	2,006	\$51.32	\$102,948			
	Installation on New Wood Pole	Schedule 63	523	\$55.78	\$29,173			
		Schedule 65	384	\$62.56	\$24,023			
		Schedule SNW-045	0	\$46.47	\$0			
		Schedule SNW-050	0	\$46.71	\$0			
		Schedule SNW-055	4,731	\$46.92	\$221,979			
		Schedule SNW-060	0	\$47.14	\$0			
		Schedule SNW-065	0	\$47.39	\$0			
		Schedule SNW-070	0	\$47.62	\$0			
		Schedule SNW-075	0	\$47.84	\$0			
		Schedule SNW-080	0	\$48.04	\$0			
		Schedule SNW-085	0	\$48.27	\$0			
		Schedule SNW-090	0	\$48.51	\$0			
80.3		Schedule SNW-095	0	\$48.74	\$0			
		Schedule SNW-100	0	\$48.95	\$0			
		Schedule SNW-105	0	\$49.17	\$0			
		Schedule SNW-110	2,002	\$49.40	\$98,899			
		Schedule SNW-115	0	\$49.63	\$0			
		Schedule SNW-120	0	\$49.84	\$0			
		Schedule SNW-125	0	\$50.06	\$0			
		Schedule SNW-130	0	\$50.29	\$0			
		Schedule SNW-135	0	\$50.52	\$0			
		Schedule SNW-140	12	\$50.72	\$609			
		Schedule SNW-145	0	\$50.94	\$0			
		Schedule SNW-150	0	\$51.16	\$0			
80.4		Schedule SNW-155	0	\$51.40	\$0			
		Schedule SNW-160	0	\$51.62	\$0			
		Schedule SNW-165	0	\$51.85	\$0			
		Schedule SNW-170	0	\$52.06	\$0			
		Schedule SNW-175	0	\$52.30	\$0			
		Schedule SNW-180	0	\$52.52	\$0			
		Schedule SNW-185	0	\$52.74	\$0			
		Schedule SNW-190	0	\$52.96	\$0			
		Schedule SNW-195	0	\$53.19	\$0			
		Schedule SNW-200	0	\$53.41	\$0			
		Schedule SNW-205	0	\$53.65	\$0			
		Schedule SNW-210	0	\$53.86	\$0			
		Schedule SNW-215	0	\$54.09	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff			Adjusted	Proposed	Revenue Under	Revenue	Interim Rates	
Sheet No.	Customer Class	Billing Component	Determinants	Rates	Proposed Rates	Requirement	Difference	Percent Difference
a	b	c	d	e	f	g	h	i
81	Street Lights	Schedule 70	6,100	\$24.03	\$146,583			
	Installation on Steel, Metal, Non-Wood Poles	Schedule 71	2,040	\$28.49	\$58,120			
		Schedule 72	132	\$35.19	\$4,645			
		Schedule SNS-045	0	\$19.21	\$0			
		Schedule SNS-050	0	\$19.43	\$0			
		Schedule SNS-055	21,172	\$19.62	\$415,395			
		Schedule SNS-060	0	\$19.84	\$0			
		Schedule SNS-065	0	\$20.08	\$0			
		Schedule SNS-070	2,400	\$20.32	\$48,768			
		Schedule SNS-075	0	\$20.54	\$0			
		Schedule SNS-080	0	\$20.75	\$0			
		Schedule SNS-085	0	\$20.98	\$0			
		Schedule SNS-090	0	\$21.20	\$0			
81.1		Schedule SNS-095	0	\$21.44	\$0			
		Schedule SNS-100	0	\$21.65	\$0			
		Schedule SNS-105	0	\$21.86	\$0			
		Schedule SNS-110	6,216	\$22.11	\$137,436			
		Schedule SNS-115	0	\$22.33	\$0			
		Schedule SNS-120	0	\$22.54	\$0			
		Schedule SNS-125	0	\$22.77	\$0			
		Schedule SNS-130	0	\$22.99	\$0			
		Schedule SNS-135	0	\$23.23	\$0			
		Schedule SNS-140	168	\$23.44	\$3,938			
		Schedule SNS-145	0	\$23.66	\$0			
		Schedule SNS-150	0	\$23.88	\$0			
81.1.1		Schedule SNS-155	0	\$24.13	\$0			
		Schedule SNS-160	0	\$24.32	\$0			
		Schedule SNS-165	0	\$24.55	\$0			
		Schedule SNS-170	0	\$24.76	\$0			
		Schedule SNS-175	0	\$25.00	\$0			
		Schedule SNS-180	0	\$25.21	\$0			
		Schedule SNS-185	0	\$25.46	\$0			
		Schedule SNS-190	0	\$25.67	\$0			
		Schedule SNS-195	0	\$25.90	\$0			
		Schedule SNS-200	0	\$26.11	\$0			
		Schedule SNS-205	0	\$26.35	\$0			
		Schedule SNS-210	0	\$26.56	\$0			
		Schedule SNS-215	0	\$26.81	\$0			
Total Lighting			58,532		\$1,694,242			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
Total South Retail					\$139,039,050		\$6,796,945	
Chugach Retail								
North District								
78	Residential	Customer Charge	291,934	\$13.62	\$3,976,141			
		Energy Charge	118,693,238	\$0.16120	\$19,133,350			
		Subtotal			\$23,109,491			
79	Small General Service	Customer Charge	63,798	\$30.46	\$1,943,287			
		Energy Charge	79,828,882	\$0.12536	\$10,007,349			
		Subtotal			\$11,950,636			
80	Large General Secondary	Customer Charge	11,613	\$92.61	\$1,075,480			
		Energy Charge	458,702,895	\$0.00526	\$2,412,777			
		Demand Charge	1,169,182	\$47.00	\$54,948,158			
		Subtotal			\$58,436,415			
80.1	Large General EV DCFC Secondary	Customer Charge	0	\$92.61	\$0			
		Energy (LD < 41.283%)	0	\$0.16120	\$0			
		Energy (LD > 41.283%)	0	\$0.00526	\$0			
		Demand Charge	0	\$47.00	\$0			
		Subtotal			\$0			
81	Large General Primary	Customer Charge	238	\$619.42	\$147,422			
		Energy Charge	63,963,960	\$0.00515	\$329,414			
		Demand Charge	128,973	\$45.49	\$5,866,687			
		Subtotal			\$6,343,523			
82.1	Large General EV DCFC Primary	Customer Charge	0	\$619.42	\$0			
		Energy (LD < 39.93%)	0	\$0.16120	\$0			
		Energy (LD > 39.93%)	0	\$0.00515	\$0			
		Demand Charge	0	\$45.49	\$0			
		Subtotal			\$0			
86	Interruptible Power Secondary	Customer Charge	12	\$92.61	\$1,111			
		Energy Charge	916,800	\$0.39760	\$364,520			
		Subtotal			\$365,631			
88	Large General Net Requirements - Secondary	Customer Charge	35	\$92.61	\$3,241			
		Energy Charge	338,600	\$0.00526	\$1,781			
		Demand Charge	1,239	\$47.00	\$58,252			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
		Subtotal			\$63,275			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Revenue Requirement	Difference	Interim Rates Percent Difference
a	b	c	d	e	f	g	h	i
91	Large General	Customer Charge	0	\$619.42	\$0			
	Net Requirements - Primary	Energy Charge	0	\$0.00515	\$0			
		Demand Charge	0	\$45.49	\$0			
		Subtotal			\$0			
95	Large General	Customer Charge	62	\$92.61	\$5,742			
	Seasonal - Secondary	Energy Charge - S	238,077	\$0.00526	\$1,252			
		Energy Charge - W	65,571	\$0.12536	\$8,220			
		Demand Charge	1,300	\$47.00	\$61,080			
		Subtotal			\$76,294			
98	Large General	Customer Charge	0	\$619.42	\$0			
	Seasonal - Primary	Energy Charge - S	0	\$0.00515	\$0			
		Energy Charge - W	0	\$0.09873	\$0			
		Demand Charge	0	\$45.49	\$0			
		Subtotal			\$0			
113	Military - Partial All Requirements	Customer Charge	24	\$668.42	\$16,042			
	Primary	Energy Charge	136,893,591	\$0.00515	\$705,002			
		Demand Charge	282,373	\$41.86	\$11,819,366			
		Subtotal			\$12,540,410			
100	Outdoor Lighting	Schedule 41	895	\$39.87	\$35,686			
		Schedule 42	60	\$41.94	\$2,517			
		Schedule 43	3,173	\$47.29	\$150,059			
		Schedule 44	1,369	\$58.78	\$80,464			
		Schedule 45	0	\$107.24	\$0			
102	Street Lights	Schedule 60	3,420	\$39.87	\$136,366			
		Schedule 61	0	\$41.94	\$0			
		Schedule 62	29,448	\$47.29	\$1,392,672			
		Schedule 63	5,292	\$58.78	\$311,039			
		Schedule 64	36	\$107.24	\$3,861			
		Subtotal	43,693		\$2,112,664			
Total North Retail					\$114,998,340			
Total Retail, North and South					\$254,037,390			
Total Retail and Wholesale					\$256,686,594	\$256,682,084	\$4,510	0.00%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Billing Determinants			Current Rates					Proposed Base Rates					Interim Rates	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Bill Impact	Percent Difference
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Residential			\$8.00	\$0.13508	---	\$0.06490	---	\$8.00	\$0.14256	---	\$0.06490	---	---	---
200	---	---	\$8.00	\$27.02	---	\$12.98	\$48.00	\$8.00	\$28.51	---	\$12.98	\$49.49	\$1.50	3.1%
500	---	---	\$8.00	\$67.54	---	\$32.45	\$107.99	\$8.00	\$71.28	---	\$32.45	\$111.73	\$3.74	3.5%
600	---	---	\$8.00	\$81.05	---	\$38.94	\$127.99	\$8.00	\$85.54	---	\$38.94	\$132.47	\$4.49	3.5%
1,000	---	---	\$8.00	\$135.08	---	\$64.90	\$207.98	\$8.00	\$142.56	---	\$64.90	\$215.46	\$7.48	3.6%
1,500	---	---	\$8.00	\$202.62	---	\$97.35	\$307.97	\$8.00	\$213.84	---	\$97.35	\$319.19	\$11.22	3.6%
2,000	---	---	\$8.00	\$270.16	---	\$129.80	\$407.96	\$8.00	\$285.12	---	\$129.80	\$422.92	\$14.96	3.7%
Small General Service			\$17.00	\$0.09670	---	\$0.06490	---	\$17.00	\$0.10206	---	\$0.06490	---	---	---
500	---	---	\$17.00	\$48.35	---	\$32.45	\$97.80	\$17.00	\$51.03	---	\$32.45	\$100.48	\$2.68	2.7%
750	---	---	\$17.00	\$72.53	---	\$48.67	\$138.20	\$17.00	\$76.55	---	\$48.67	\$142.22	\$4.02	2.9%
1,000	---	---	\$17.00	\$96.70	---	\$64.90	\$178.60	\$17.00	\$102.06	---	\$64.90	\$183.96	\$5.36	3.0%
1,250	---	---	\$17.00	\$120.88	---	\$81.12	\$219.00	\$17.00	\$127.58	---	\$81.12	\$225.70	\$6.70	3.1%
1,500	---	---	\$17.00	\$145.05	---	\$97.35	\$259.40	\$17.00	\$153.09	---	\$97.35	\$267.44	\$8.04	3.1%
2,000	---	---	\$17.00	\$193.40	---	\$129.80	\$340.20	\$17.00	\$204.12	---	\$129.80	\$350.92	\$10.72	3.2%
3,000	---	---	\$17.00	\$290.10	---	\$194.69	\$501.79	\$17.00	\$306.18	---	\$194.69	\$517.87	\$16.08	3.2%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

			Current Rates					Proposed Base Rates					Interim Rates	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Difference	Percent Difference
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Large General Service - Primary			\$55.00	\$0.04964	\$22.73	\$0.06453	---	\$55.00	\$0.05239	\$23.99	\$0.06453	---	---	---
122,016	410	40.0%	\$55.00	\$6,057	\$9,319	\$7,873	\$23,305	\$55.00	\$6,392	\$9,836	\$7,873	\$24,157	\$852	3.7%
152,520	410	50.0%	\$55.00	\$7,571	\$9,319	\$9,842	\$26,787	\$55.00	\$7,991	\$9,836	\$9,842	\$27,723	\$936	3.5%
183,024	410	60.0%	\$55.00	\$9,085	\$9,319	\$11,810	\$30,270	\$55.00	\$9,589	\$9,836	\$11,810	\$31,290	\$1,020	3.4%
213,528	410	70.0%	\$55.00	\$10,600	\$9,319	\$13,779	\$33,752	\$55.00	\$11,187	\$9,836	\$13,779	\$34,856	\$1,104	3.3%
244,032	410	80.0%	\$55.00	\$12,114	\$9,319	\$15,747	\$37,235	\$55.00	\$12,785	\$9,836	\$15,747	\$38,423	\$1,188	3.2%
274,536	410	90.0%	\$55.00	\$13,628	\$9,319	\$17,715	\$40,718	\$55.00	\$14,383	\$9,836	\$17,715	\$41,989	\$1,272	3.1%
305,040	410	100.0%	\$55.00	\$15,142	\$9,319	\$19,684	\$44,200	\$55.00	\$15,981	\$9,836	\$19,684	\$45,556	\$1,355	3.1%
Large General Service - Secondary			\$55.00	\$0.04775	\$21.98	\$0.06490	---	\$55.00	\$0.05040	\$23.20	\$0.06490	---	---	---
20,832	70	40.0%	\$55.00	\$995	\$1,539	\$1,352	\$3,940	\$55.00	\$1,050	\$1,624	\$1,352	\$4,081	\$141	3.6%
26,040	70	50.0%	\$55.00	\$1,243	\$1,539	\$1,690	\$4,527	\$55.00	\$1,312	\$1,624	\$1,690	\$4,681	\$154	3.4%
31,248	70	60.0%	\$55.00	\$1,492	\$1,539	\$2,028	\$5,114	\$55.00	\$1,575	\$1,624	\$2,028	\$5,282	\$168	3.3%
36,456	70	70.0%	\$55.00	\$1,741	\$1,539	\$2,366	\$5,700	\$55.00	\$1,837	\$1,624	\$2,366	\$5,882	\$182	3.2%
41,664	70	80.0%	\$55.00	\$1,989	\$1,539	\$2,704	\$6,287	\$55.00	\$2,100	\$1,624	\$2,704	\$6,483	\$196	3.1%
46,872	70	90.0%	\$55.00	\$2,238	\$1,539	\$3,042	\$6,874	\$55.00	\$2,362	\$1,624	\$3,042	\$7,083	\$210	3.0%
52,080	70	100.0%	\$55.00	\$2,487	\$1,539	\$3,380	\$7,460	\$55.00	\$2,625	\$1,624	\$3,380	\$7,684	\$223	3.0%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Interim Rates

Schedule	Lamp	Average Mo.	Current Rates			Proposed Rates			Percent	
	Wattage	kWh	Base Rate	COPA/BRU-CC	Total Bill	Base Rate	COPA/BRU-CC	Total Bill	Difference	Difference
Outdoor Area Lighting Service (Sheet 78)			\$0.06490			\$0.06490				
Installation on Existing Pole										
Schedule 89: 150-watt lamp	150	53	\$35.38	\$3.46	\$38.84	\$37.34	\$3.46	\$40.80	\$1.96	5.0%
Schedule 91: 175-watt lamp	175	62	\$36.47	\$4.03	\$40.50	\$38.49	\$4.03	\$42.52	\$2.02	5.0%
Schedule 93: 250-watt lamp	250	89	\$39.60	\$5.76	\$45.36	\$41.79	\$5.76	\$47.55	\$2.19	4.8%
Schedule 95: 400-watt lamp	400	142	\$46.02	\$9.22	\$55.24	\$48.57	\$9.22	\$57.79	\$2.55	4.6%
Schedule OEW-070	70	25	\$31.84	\$1.61	\$33.45	\$33.60	\$1.61	\$35.21	\$1.76	5.3%
Outdoor Area Lighting Service (Sheet 78.1)										
Installation on Existing Pole										
Schedule OEW-140	140	50	\$34.84	\$3.23	\$38.07	\$37.00	\$3.23	\$40.23	\$2.16	5.7%
Outdoor Area Lighting Service (Sheet 78.2)										
Installation on New Pole										
Schedule 90: 150-watt lamp	150	53	\$48.63	\$3.46	\$52.09	\$51.32	\$3.46	\$54.78	\$2.69	5.2%
Schedule 92: 175-watt lamp	175	62	\$49.71	\$4.03	\$53.74	\$52.46	\$4.03	\$56.49	\$2.75	5.1%
Schedule 94: 250-watt lamp	250	89	\$52.86	\$5.76	\$58.62	\$55.79	\$5.76	\$61.55	\$2.93	5.0%
Schedule 96: 400-watt lamp	400	142	\$59.28	\$9.22	\$68.50	\$62.56	\$9.22	\$71.78	\$3.28	4.8%
Street Lights - Wood Poles (Sheet 80)										
Installation on Existing Pole										
Schedule 60: 150-watt lamp	150	53	\$35.38	\$3.46	\$38.84	\$37.34	\$3.46	\$40.80	\$1.96	5.0%
Schedule 62: 250-watt lamp	250	89	\$39.60	\$5.76	\$45.36	\$41.79	\$5.76	\$47.55	\$2.19	4.8%
Schedule 64: 400-watt lamp	400	142	\$46.02	\$9.22	\$55.24	\$48.57	\$9.22	\$57.79	\$2.55	4.6%
Schedule SEW-070	70	25	\$31.87	\$1.61	\$33.48	\$33.64	\$1.61	\$35.25	\$1.77	5.3%
Street Lights - Wood Poles (Sheet 80.2)										
Installation on New Pole										
Schedule 61: 150-watt lamp	150	53	\$48.63	\$3.46	\$52.09	\$51.32	\$3.46	\$54.78	\$2.69	5.2%
Schedule 63: 250-watt lamp	250	89	\$52.85	\$5.76	\$58.61	\$55.78	\$5.76	\$61.54	\$2.93	5.0%
Schedule 65: 400-watt lamp	400	142	\$59.28	\$9.22	\$68.50	\$62.56	\$9.22	\$71.78	\$3.28	4.8%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Interim Rates

Schedule	Lamp	Average Mo.	Current Rates			Proposed Rates			Percent	
	Wattage	kWh	Base Rate	Fuel / PP	Total Bill	Base Rate	Fuel / PP	Total Bill	Difference	Difference
Street Lights - Steel, Metal, Non-Wood Poles (Sheet 81)										
Installation on New Pole										
Schedule 70: 150-watt lamp	150	53	\$22.77	\$3.46	\$26.23	\$24.03	\$3.46	\$27.49	\$1.26	4.8%
Schedule 71: 250-watt lamp	250	89	\$26.99	\$5.76	\$32.75	\$28.49	\$5.76	\$34.25	\$1.50	4.6%
Schedule 72: 400-watt lamp	400	142	\$33.34	\$9.22	\$42.56	\$35.19	\$9.22	\$44.41	\$1.85	4.3%
Schedule SNS-070	70	25	\$19.25	\$1.61	\$20.86	\$20.32	\$1.61	\$21.93	\$1.07	5.1%

Street Lights - Steel, Metal, Non-Wood Poles (Sheet 81.1)

Installation on New Pole										
Schedule SNS-140	140	50	\$22.21	\$3.23	\$25.44	\$23.44	\$3.23	\$26.67	\$1.23	4.8%

Monthly average kWh by unit = ((lamp wattage / 1000) x 4,261 annual hours of darkness) / 12.

Annual hours of darkness: 4,261

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach North Retail
Bill Impact by Customer Class

Billing Determinants			Current Rates					Proposed Base Rates					Interim Rates	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Bill Impact	Percent Difference
Residential			\$13.62	\$0.15274	---	\$0.02737	---	\$13.62	\$0.16120	---	\$0.02737	---	---	---
200	---	---	\$13.62	\$30.55	---	\$5.47	\$49.64	\$13.62	\$32.24	---	\$5.47	\$51.33	\$1.69	3.4%
500	---	---	\$13.62	\$76.37	---	\$13.69	\$103.68	\$13.62	\$80.60	---	\$13.69	\$107.91	\$4.23	4.1%
600	---	---	\$13.62	\$91.64	---	\$16.42	\$121.69	\$13.62	\$96.72	---	\$16.42	\$126.76	\$5.08	4.2%
1,000	---	---	\$13.62	\$152.74	---	\$27.37	\$193.73	\$13.62	\$161.20	---	\$27.37	\$202.19	\$8.46	4.4%
1,500	---	---	\$13.62	\$229.11	---	\$41.06	\$283.79	\$13.62	\$241.80	---	\$41.06	\$296.48	\$12.69	4.5%
2,000	---	---	\$13.62	\$305.48	---	\$54.74	\$373.84	\$13.62	\$322.40	---	\$54.74	\$390.76	\$16.92	4.5%
Small General Service			\$30.46	\$0.11878	---	\$0.02737	---	\$30.46	\$0.12536	---	\$0.02737	---	---	---
500	---	---	\$30.46	\$59.39	---	\$13.69	\$103.54	\$30.46	\$62.68	---	\$13.69	\$106.83	\$3.29	3.2%
750	---	---	\$30.46	\$89.09	---	\$20.53	\$140.07	\$30.46	\$94.02	---	\$20.53	\$145.01	\$4.94	3.5%
1,000	---	---	\$30.46	\$118.78	---	\$27.37	\$176.61	\$30.46	\$125.36	---	\$27.37	\$183.19	\$6.58	3.7%
1,250	---	---	\$30.46	\$148.48	---	\$34.21	\$213.15	\$30.46	\$156.70	---	\$34.21	\$221.37	\$8.22	3.9%
1,500	---	---	\$30.46	\$178.17	---	\$41.06	\$249.69	\$30.46	\$188.04	---	\$41.06	\$259.56	\$9.87	4.0%
2,000	---	---	\$30.46	\$237.56	---	\$54.74	\$322.76	\$30.46	\$250.72	---	\$54.74	\$335.92	\$13.16	4.1%
3,000	---	---	\$30.46	\$356.34	---	\$82.11	\$468.91	\$30.46	\$376.08	---	\$82.11	\$488.65	\$19.74	4.2%
Large General Service - Secondary			\$92.61	\$0.00498	\$44.53	\$0.02737	---	\$92.61	\$0.00526	\$47.00	\$0.02737	---	---	---
20,832	70	40.0%	\$92.61	\$104	\$3,117	\$570	\$3,884	\$92.61	\$110	\$3,290	\$570	\$4,062	\$179	4.6%
26,040	70	50.0%	\$92.61	\$130	\$3,117	\$713	\$4,052	\$92.61	\$137	\$3,290	\$713	\$4,232	\$180	4.4%
31,248	70	60.0%	\$92.61	\$156	\$3,117	\$855	\$4,221	\$92.61	\$164	\$3,290	\$855	\$4,402	\$181	4.3%
36,456	70	70.0%	\$92.61	\$182	\$3,117	\$998	\$4,389	\$92.61	\$192	\$3,290	\$998	\$4,572	\$183	4.2%
41,664	70	80.0%	\$92.61	\$207	\$3,117	\$1,140	\$4,558	\$92.61	\$219	\$3,290	\$1,140	\$4,742	\$184	4.0%
46,872	70	90.0%	\$92.61	\$233	\$3,117	\$1,283	\$4,726	\$92.61	\$247	\$3,290	\$1,283	\$4,912	\$186	3.9%
52,080	70	100.0%	\$92.61	\$259	\$3,117	\$1,425	\$4,894	\$92.61	\$274	\$3,290	\$1,425	\$5,082	\$187	3.8%

Billing Determinants			Current Rates					Proposed Base Rates					Percent	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Bill Impact	Difference
Large General Service - Primary			\$619.42	\$0.00488	\$43.10	\$0.02700	---	\$619.42	\$0.00515	\$45.49	\$0.02700	---	---	---
122,016	410	40.0%	\$619.42	\$595	\$17,671	\$3,294	\$22,180	\$619.42	\$628	\$18,650	\$3,294	\$23,192	\$1,012	4.6%
152,520	410	50.0%	\$619.42	\$744	\$17,671	\$4,118	\$23,153	\$619.42	\$785	\$18,650	\$4,118	\$24,173	\$1,020	4.4%
183,024	410	60.0%	\$619.42	\$893	\$17,671	\$4,942	\$24,125	\$619.42	\$943	\$18,650	\$4,942	\$25,154	\$1,028	4.3%
213,528	410	70.0%	\$619.42	\$1,042	\$17,671	\$5,765	\$25,098	\$619.42	\$1,100	\$18,650	\$5,765	\$26,134	\$1,037	4.1%
244,032	410	80.0%	\$619.42	\$1,191	\$17,671	\$6,589	\$26,070	\$619.42	\$1,257	\$18,650	\$6,589	\$27,115	\$1,045	4.0%
274,536	410	90.0%	\$619.42	\$1,340	\$17,671	\$7,412	\$27,043	\$619.42	\$1,414	\$18,650	\$7,412	\$28,096	\$1,053	3.9%
305,040	410	100.0%	\$619.42	\$1,489	\$17,671	\$8,236	\$28,015	\$619.42	\$1,571	\$18,650	\$8,236	\$29,076	\$1,061	3.8%

Schedule	Lamp Wattage	Avg. Mo. kWh	Current Rates			Proposed Rates			Percent	
			Base Rate	COPA/BRU-CC	Total Bill	Base Rate	COPA/BRU-CC	Total Bill	Difference	Difference
Outdoor Area Lighting Service (Sheet 100)				\$0.02737			\$0.02737			
Schedule 41	150	53	\$37.78	\$1.46	\$39.24	\$39.87	\$1.46	\$41.33	\$2.09	5.3%
Schedule 42	175	62	\$39.74	\$1.70	\$41.44	\$41.94	\$1.70	\$43.64	\$2.20	5.3%
Schedule 43	250	89	\$44.81	\$2.43	\$47.24	\$47.29	\$2.43	\$49.72	\$2.48	5.3%
Schedule 44	400	142	\$55.69	\$3.89	\$59.58	\$58.78	\$3.89	\$62.66	\$3.09	5.2%
Schedule 45	1000	355	\$101.61	\$9.72	\$111.33	\$107.24	\$9.72	\$116.96	\$5.63	5.1%
Street Lights (Sheet 102)										
Schedule 60	150	53	\$37.78	\$1.46	\$39.24	\$39.87	\$1.46	\$41.33	\$2.09	5.3%
Schedule 61	175	62	\$39.74	\$1.70	\$41.44	\$41.94	\$1.70	\$43.64	\$2.20	5.3%
Schedule 62	250	89	\$44.81	\$2.43	\$47.24	\$47.29	\$2.43	\$49.72	\$2.48	5.3%
Schedule 63	400	142	\$55.69	\$3.89	\$59.58	\$58.78	\$3.89	\$62.66	\$3.09	5.2%
Schedule 64	1000	355	\$101.61	\$9.72	\$111.33	\$107.24	\$9.72	\$116.96	\$5.63	5.1%

Monthly average kWh by unit = ((lamp wattage / 1000) x 4,261 annual hours of darkness) / 12.

Annual hours of darkness: 4,261

EXHIBIT

CRP-02

Chugach Electric Association, Inc.

Functional Allocation Factors
Test Year: Twelve Months Ended December 31, 2022

Functional Allocator		Functional Allocation Percentages					
Name	Description	Production	Transmission	Subtransmission	Distribution	Customer	Total
Direct Assignments							
D-DC01	Direct Customer					100.00%	100.00%
D-DD01	Direct Distribution				100.00%		100.00%
D-DP01	Direct Production	100.00%					100.00%
D-DT01	Direct Transmission		100.00%				100.00%
D-ST01	Direct Transmission			100.00%			100.00%
Indirect Allocation Factors							
I-LB02	Labor Allocator - P, T	74.43%	25.57%				100.00%
I-LB03	Labor Allocator - T, T _s , D		21.77%	0.37%	77.85%		100.00%
I-LB04	Labor Allocator - T _s , D, C			0.40%	83.25%	16.35%	100.00%
I-LB05	Labor Allocator - P, T, T _s , D	38.80%	13.33%	0.23%	47.65%		100.00%
I-LB06	Labor Allocator - T, T _s , D, C		18.89%	0.32%	67.53%	13.26%	100.00%
G-CWIP	CWIP Allocator	49.91%	9.82%	0.58%	37.63%	2.06%	100.00%
I-CASH	Cash Allocator	44.84%	15.98%	2.59%	36.03%	0.56%	100.00%
General Allocation Factors							
G-LB01	Labor Allocator	35.48%	12.19%	0.21%	43.57%	8.56%	100.00%
G-PL01	Net Plant Allocator	50.20%	11.69%	1.89%	35.84%	0.38%	100.00%
G-PL02	Net Plant Allocator - T, ST, D		23.65%	3.83%	72.51%		100.00%
E-DEBT	Debt Allocator	56.81%	13.23%	1.49%	28.17%	0.30%	100.00%

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
Other Operating Revenues								
44240129002102	LRG SVC>1/TRNSRNTL/OTHER/Corp - MLP	(\$5,917)	D-DD01	\$0	\$0	\$0	(\$5,917)	\$0
44710063002101	RESLSREA/HEA/OTHER/Corporate	(\$28,117)	D-DP01	(\$28,117)	\$0	\$0	\$0	\$0
44710073002101	RESLSREA/GVEA/OTHER/Corporate	(\$1,850,451)	D-DP01	(\$1,850,451)	\$0	\$0	\$0	\$0
44730061002101	PWRPLSLOTH/MEA/OTHER/Corporate	(\$1,064,417)	D-DP01	(\$1,064,417)	\$0	\$0	\$0	\$0
45000000002101	FORFDISC/GENERAL/OTHER/Corporate	(\$674,658)	D-DC01	\$0	\$0	\$0	\$0	(\$674,658)
45100000002101	MISCSVSREV/GENERAL/OTHER/Corporate	(\$615,734)	D-DC01	\$0	\$0	\$0	\$0	(\$615,734)
45100061002101	MISCSVSREV/MEA/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
45100246002101	MISCSVSREV/Hilcorp/OTHER/Corporate	(\$648)	D-DP01	(\$648)	\$0	\$0	\$0	\$0
45100649002101	MISCSVSREV/TES/MARGAS/OTHER/Corporate	(\$7,776)	D-DP01	(\$7,776)	\$0	\$0	\$0	\$0
45300105002102	SALESWATER/AWWU/OTHER/Corp - MLP	(\$199,738)	D-DP01	(\$199,738)	\$0	\$0	\$0	\$0
45400000002101	RENTELPROP/GENERAL/OTHER/Corporate	(\$300,748)	D-DD01	\$0	\$0	\$0	(\$300,748)	\$0
45600000002101	OTHELECREV/GENERAL/OTHER/Corporate	(\$294,902)	D-DP01	(\$294,902)	\$0	\$0	\$0	\$0
45900000002101	REC SALES/GENERAL/OTHER/Corporate	(\$149,966)	D-DP01	(\$149,966)	\$0	\$0	\$0	\$0
Total Other Operating Revenue		(\$5,193,071)		(\$3,596,014)	\$0	\$0	(\$306,665)	(\$1,290,392)
Fuel Expense								
54710662007410	PRDFUELDSL/PLT1DSLFL/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54710664007410	PRDFUELDSL/PLT2ADSLFL/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720143007410	PRDFUEL GAS/BELUGARU/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720245007410	PRDFUEL GAS/FUELMGMT/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720500007410	PRDFUEL GAS/BLGAHILCRP/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720546007410	PRDFUEL GAS/PLANT1HILC/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720547007410	PRDFUEL GAS/PLANT2HILC/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720548007410	PRDFUEL GAS/PLANT2AHIL/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720566007410	PRDFUEL GAS/SPPFURIE/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720600002101	PRDFUEL GAS/CLRCRDS/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54720613007410	PRDFUEL GAS/SPPHILLGCY/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54721245007410	FUELSTRGE/FUELMGMT/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54721245125440	FUELSTRGE/FUELMGMT/DACL/BelugaGP	\$14,291	D-DP01	\$14,291	\$0	\$0	\$0	\$0
54721246007410	FUELSTRGE/Hilcorp/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750061007410	FUELTRANSP/MEA/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750246007410	FUELTRANSP/Hilcorp/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750477007410	FUELTRANSP/IGT-ENSTAR/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750615007410	FUELTRANSP/SPPENSTAR/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750616007410	FUELTRANSP/PLNT1ENSTR/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750617007410	FUELTRANSP/PLNT2ENSTR/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750618007410	FUELTRANSP/PLNT2AENST/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54750648007410	FUELTRANSP/HARVESKBPL/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
Total Fuel Expense		\$14,291		\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
Other Power Production Expense								
50800000035800	STMOPSUPEX/GENERAL/MLSP/MLPP1GN	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
50800000035900	STMOPSUPEX/GENERAL/MLSP/MLPGP22A	\$53,183	D-DP01	\$53,183	\$0	\$0	\$0	\$0
50800000035950	STMOPSUPEX/GENERAL/MLSP/MLPP2AU11W	\$62,365	D-DP01	\$62,365	\$0	\$0	\$0	\$0
50800000065700	STMOPSUPEX/GENERAL/UTILITIES/SPPGEN	\$7,952	D-DP01	\$7,952	\$0	\$0	\$0	\$0
50800000065900	STMOPSUPEX/GENERAL/UTILITIES/MLPGP22A	\$340,982	D-DP01	\$340,982	\$0	\$0	\$0	\$0
51200000015900	STMMNTBOIL/GENERAL/LABOR/MLPGP22A	\$571	D-DP01	\$571	\$0	\$0	\$0	\$0
51200000025700	STMMNTBOIL/GENERAL/PFCT/SPPGEN	\$3,000	D-DP01	\$3,000	\$0	\$0	\$0	\$0
51200000025721	STMMNTBOIL/GENERAL/PFCT/UNIT12OTSG	\$24,646	D-DP01	\$24,646	\$0	\$0	\$0	\$0
51200000145900	STMMNTBOIL/GENERAL/ILCD/MLPGP22A	\$307	D-DP01	\$307	\$0	\$0	\$0	\$0
51210000015700	STMMNTRTN/GENERAL/LABOR/SPPGEN	\$112,982	D-DP01	\$112,982	\$0	\$0	\$0	\$0
51210000015711	STMMNTRTN/GENERAL/LABOR/UNIT11OTSG	\$636	D-DP01	\$636	\$0	\$0	\$0	\$0
51210000015900	STMMNTRTN/GENERAL/LABOR/MLPGP22A	\$1,608	D-DP01	\$1,608	\$0	\$0	\$0	\$0
51210000015909	STMMNTRTN/GENERAL/LABOR/MLPP2AU9	\$1,995	D-DP01	\$1,995	\$0	\$0	\$0	\$0
51210000015910	STMMNTRTN/GENERAL/LABOR/MLPP2AU10	\$633	D-DP01	\$633	\$0	\$0	\$0	\$0
51210000015911	STMMNTRTN/GENERAL/LABOR/MLPP2AU11	\$80,722	D-DP01	\$80,722	\$0	\$0	\$0	\$0
51210000025700	STMMNTRTN/GENERAL/PFCT/SPPGEN	\$70,053	D-DP01	\$70,053	\$0	\$0	\$0	\$0
51210000025909	STMMNTRTN/GENERAL/PFCT/MLPP2AU9	\$13,163	D-DP01	\$13,163	\$0	\$0	\$0	\$0
51210000025910	STMMNTRTN/GENERAL/PFCT/MLPP2AU10	\$3,738	D-DP01	\$3,738	\$0	\$0	\$0	\$0
51210000035700	STMMNTRTN/GENERAL/MLSP/SPPGEN	\$90,614	D-DP01	\$90,614	\$0	\$0	\$0	\$0
51210000035900	STMMNTRTN/GENERAL/MLSP/MLPGP22A	\$77	D-DP01	\$77	\$0	\$0	\$0	\$0
51210000035909	STMMNTRTN/GENERAL/MLSP/MLPP2AU9	\$281	D-DP01	\$281	\$0	\$0	\$0	\$0
51210000035910	STMMNTRTN/GENERAL/MLSP/MLPP2AU10	\$1,968	D-DP01	\$1,968	\$0	\$0	\$0	\$0
51210000145700	STMMNTRTN/GENERAL/ILCD/SPPGEN	\$52,987	D-DP01	\$52,987	\$0	\$0	\$0	\$0
51210000145711	STMMNTRTN/GENERAL/ILCD/UNIT11OTSG	\$352	D-DP01	\$352	\$0	\$0	\$0	\$0
51210000145900	STMMNTRTN/GENERAL/ILCD/MLPGP22A	\$737	D-DP01	\$737	\$0	\$0	\$0	\$0
51210000145909	STMMNTRTN/GENERAL/ILCD/MLPP2AU9	\$960	D-DP01	\$960	\$0	\$0	\$0	\$0
51210000145910	STMMNTRTN/GENERAL/ILCD/MLPP2AU10	\$280	D-DP01	\$280	\$0	\$0	\$0	\$0
51210000145911	STMMNTRTN/GENERAL/ILCD/MLPP2AU11	\$35,636	D-DP01	\$35,636	\$0	\$0	\$0	\$0
51230000015711	STMMNTUNSC/GENERAL/LABOR/UNIT11OTSG	\$872	D-DP01	\$872	\$0	\$0	\$0	\$0
51230000015721	STMMNTUNSC/GENERAL/LABOR/UNIT12OTSG	\$1,129	D-DP01	\$1,129	\$0	\$0	\$0	\$0
51230000025721	STMMNTUNSC/GENERAL/PFCT/UNIT12OTSG	\$6,967	D-DP01	\$6,967	\$0	\$0	\$0	\$0
51230000035711	STMMNTUNSC/GENERAL/MLSP/UNIT11OTSG	(\$40)	D-DP01	(\$40)	\$0	\$0	\$0	\$0
51230000035731	STMMNTUNSC/GENERAL/MLSP/UNIT13OTSG	\$331	D-DP01	\$331	\$0	\$0	\$0	\$0
51230000035910	STMMNTUNSC/GENERAL/MLSP/MLPP2AU10	\$1,295	D-DP01	\$1,295	\$0	\$0	\$0	\$0
51230000145711	STMMNTUNSC/GENERAL/ILCD/UNIT11OTSG	\$452	D-DP01	\$452	\$0	\$0	\$0	\$0
51230000145721	STMMNTUNSC/GENERAL/ILCD/UNIT12OTSG	\$551	D-DP01	\$551	\$0	\$0	\$0	\$0
51230000145910	STMMNTUNSC/GENERAL/ILCD/MLPP2AU10	(\$13)	D-DP01	(\$13)	\$0	\$0	\$0	\$0
51296601052101	STEAMWHSCL/CLRLBR/CALC/Corporate	\$19,367	D-DP01	\$19,367	\$0	\$0	\$0	\$0
51296602052101	STEAMWHSCL/CLRPROFSVC/CALC/Corporate	\$110	D-DP01	\$110	\$0	\$0	\$0	\$0
51296603052101	STEAMWHSCL/CLROTHER/CALC/Corporate	\$678	D-DP01	\$678	\$0	\$0	\$0	\$0
51296607052101	STEAMWHSCL/CLRVHCLFL/CALC/Corporate	\$22	D-DP01	\$22	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
51296609052101	STEAMWHSC/CLRLEASES/CALC/Corporate	\$4,445	D-DP01	\$4,445	\$0	\$0	\$0	\$0
51300000025750	STMMNTELEC/GENERAL/PFCT/UNIT10WSC	\$5,934	D-DP01	\$5,934	\$0	\$0	\$0	\$0
51300000025911	STMMNTELEC/GENERAL/PFCT/MLPP2AU11	\$11,303	D-DP01	\$11,303	\$0	\$0	\$0	\$0
51300000025950	STMMNTELEC/GENERAL/PFCT/MLPP2AU11W	\$6,199	D-DP01	\$6,199	\$0	\$0	\$0	\$0
51300696035900	STMMNTELEC/Environmnt/MLSP/MLPGP22A	\$1,127	D-DP01	\$1,127	\$0	\$0	\$0	\$0
51310000005911	STMMNELROU/GENERAL/OTHER/MLPP2AU11	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
51310000015740	STMMNELROU/GENERAL/LABOR/UNIT10STG	\$7,957	D-DP01	\$7,957	\$0	\$0	\$0	\$0
51310000015911	STMMNELROU/GENERAL/LABOR/MLPP2AU11	\$9,434	D-DP01	\$9,434	\$0	\$0	\$0	\$0
51310000025700	STMMNELROU/GENERAL/PFCT/SPPGEN	\$6,733	D-DP01	\$6,733	\$0	\$0	\$0	\$0
51310000025740	STMMNELROU/GENERAL/PFCT/UNIT10STG	\$24,550	D-DP01	\$24,550	\$0	\$0	\$0	\$0
51310000025911	STMMNELROU/GENERAL/PFCT/MLPP2AU11	\$19,454	D-DP01	\$19,454	\$0	\$0	\$0	\$0
51310000035750	STMMNELROU/GENERAL/MLSP/UNIT10WSC	\$86,708	D-DP01	\$86,708	\$0	\$0	\$0	\$0
51310000035911	STMMNELROU/GENERAL/MLSP/MLPP2AU11	\$14,248	D-DP01	\$14,248	\$0	\$0	\$0	\$0
51310000145740	STMMNELROU/GENERAL/ILCD/UNIT10STG	\$4,443	D-DP01	\$4,443	\$0	\$0	\$0	\$0
51310000145911	STMMNELROU/GENERAL/ILCD/MLPP2AU11	\$3,287	D-DP01	\$3,287	\$0	\$0	\$0	\$0
51330000015740	STMMNTUNS/GENERAL/LABOR/UNIT10STG	\$5,574	D-DP01	\$5,574	\$0	\$0	\$0	\$0
51330000015750	STMMNTUNS/GENERAL/LABOR/UNIT10WSC	\$1,271	D-DP01	\$1,271	\$0	\$0	\$0	\$0
51330000015911	STMMNTUNS/GENERAL/LABOR/MLPP2AU11	\$3,648	D-DP01	\$3,648	\$0	\$0	\$0	\$0
51330000025740	STMMNTUNS/GENERAL/PFCT/UNIT10STG	\$272	D-DP01	\$272	\$0	\$0	\$0	\$0
51330000025750	STMMNTUNS/GENERAL/PFCT/UNIT10WSC	\$5,732	D-DP01	\$5,732	\$0	\$0	\$0	\$0
51330000035740	STMMNTUNS/GENERAL/MLSP/UNIT10STG	\$32,228	D-DP01	\$32,228	\$0	\$0	\$0	\$0
51330000035750	STMMNTUNS/GENERAL/MLSP/UNIT10WSC	\$6,048	D-DP01	\$6,048	\$0	\$0	\$0	\$0
51330000035911	STMMNTUNS/GENERAL/MLSP/MLPP2AU11	\$773	D-DP01	\$773	\$0	\$0	\$0	\$0
51330000035950	STMMNTUNS/GENERAL/MLSP/MLPP2AU11W	\$289	D-DP01	\$289	\$0	\$0	\$0	\$0
51330000145740	STMMNTUNS/GENERAL/ILCD/UNIT10STG	\$2,407	D-DP01	\$2,407	\$0	\$0	\$0	\$0
51330000145750	STMMNTUNS/GENERAL/ILCD/UNIT10WSC	\$713	D-DP01	\$713	\$0	\$0	\$0	\$0
51330000145911	STMMNTUNS/GENERAL/ILCD/MLPP2AU11	\$418	D-DP01	\$418	\$0	\$0	\$0	\$0
51410000015750	STMMNTROU/GENERAL/LABOR/UNIT10WSC	\$318	D-DP01	\$318	\$0	\$0	\$0	\$0
51410000015950	STMMNTROU/GENERAL/LABOR/MLPP2AU11W	\$1,085	D-DP01	\$1,085	\$0	\$0	\$0	\$0
51410000145750	STMMNTROU/GENERAL/ILCD/UNIT10WSC	\$179	D-DP01	\$179	\$0	\$0	\$0	\$0
51410000145950	STMMNTROU/GENERAL/ILCD/MLPP2AU11W	\$562	D-DP01	\$562	\$0	\$0	\$0	\$0
51430000035950	STMPLTUNSC/GENERAL/MLSP/MLPP2AU11W	\$365	D-DP01	\$365	\$0	\$0	\$0	\$0
53500000005500	HYDOPSUPV/GENERAL/OTHER/Eklt	\$30,645	D-DP01	\$30,645	\$0	\$0	\$0	\$0
53500000015410	HYDOPSUPV/GENERAL/LABOR/CLGP	\$515	D-DP01	\$515	\$0	\$0	\$0	\$0
53500000015500	HYDOPSUPV/GENERAL/LABOR/Eklt	(\$231)	D-DP01	(\$231)	\$0	\$0	\$0	\$0
53500000025410	HYDOPSUPV/GENERAL/PFCT/CLGP	\$26,711	D-DP01	\$26,711	\$0	\$0	\$0	\$0
535000000145410	HYDOPSUPV/GENERAL/ILCD/CLGP	\$299	D-DP01	\$299	\$0	\$0	\$0	\$0
535000000145500	HYDOPSUPV/GENERAL/ILCD/Eklt	(\$169)	D-DP01	(\$169)	\$0	\$0	\$0	\$0
53800000005410	HYDELECEXP/GENERAL/OTHER/CLGP	\$234	D-DP01	\$234	\$0	\$0	\$0	\$0
53800000005500	HYDELECEXP/GENERAL/OTHER/Eklt	\$125,635	D-DP01	\$125,635	\$0	\$0	\$0	\$0
53800000015410	HYDELECEXP/GENERAL/LABOR/CLGP	\$230,680	D-DP01	\$230,680	\$0	\$0	\$0	\$0
538000000145410	HYDELECEXP/GENERAL/ILCD/CLGP	\$128,951	D-DP01	\$128,951	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
53900000005005	HYDMISDHYD/GENERAL/OTHER/PeakHydro	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
539000000005410	HYDMISDHYD/GENERAL/OTHER/CLGP	\$1,002	D-DP01	\$1,002	\$0	\$0	\$0	\$0
539000000005500	HYDMISDHYD/GENERAL/OTHER/Eklt	\$156,534	D-DP01	\$156,534	\$0	\$0	\$0	\$0
53900000015410	HYDMISDHYD/GENERAL/LABOR/CLGP	\$20,178	D-DP01	\$20,178	\$0	\$0	\$0	\$0
53900000015500	HYDMISDHYD/GENERAL/LABOR/Eklt	\$75,515	D-DP01	\$75,515	\$0	\$0	\$0	\$0
539000000025410	HYDMISDHYD/GENERAL/PFCT/CLGP	\$56,367	D-DP01	\$56,367	\$0	\$0	\$0	\$0
539000000035410	HYDMISDHYD/GENERAL/MLSP/CLGP	\$13,648	D-DP01	\$13,648	\$0	\$0	\$0	\$0
539000000035500	HYDMISDHYD/GENERAL/MLSP/Eklt	\$2,140	D-DP01	\$2,140	\$0	\$0	\$0	\$0
539000000045410	HYDMISDHYD/GENERAL/TRANS/CLGP	\$607	D-DP01	\$607	\$0	\$0	\$0	\$0
539000000045500	HYDMISDHYD/GENERAL/TRANS/Eklt	\$719	D-DP01	\$719	\$0	\$0	\$0	\$0
539000000075410	HYDMISDHYD/GENERAL/FUEL/CLGP	\$19,850	D-DP01	\$19,850	\$0	\$0	\$0	\$0
539000000105410	HYDMISDHYD/GENERAL/SWCL/CLGP	\$386	D-DP01	\$386	\$0	\$0	\$0	\$0
539000000145005	HYDMISDHYD/GENERAL/ILCD/PeakHydro	\$32	D-DP01	\$32	\$0	\$0	\$0	\$0
539000000145410	HYDMISDHYD/GENERAL/ILCD/CLGP	\$10,587	D-DP01	\$10,587	\$0	\$0	\$0	\$0
539000000145500	HYDMISDHYD/GENERAL/ILCD/Eklt	\$53,183	D-DP01	\$53,183	\$0	\$0	\$0	\$0
53900532219301	HYDMISDHYD/PRFTRNNG/TRED/HumanRes	\$2,188	D-DP01	\$2,188	\$0	\$0	\$0	\$0
53900635025410	HYDMISDHYD/GOVTPMTLIC/PFCT/CLGP	\$35,240	D-DP01	\$35,240	\$0	\$0	\$0	\$0
53900635095410	HYDMISDHYD/GOVTPMTLIC/LEASES/CLGP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
53910000015410	HYDROGENPR/GENERAL/LABOR/CLGP	\$16,541	D-DP01	\$16,541	\$0	\$0	\$0	\$0
53910000145410	HYDROGENPR/GENERAL/ILCD/CLGP	\$8,565	D-DP01	\$8,565	\$0	\$0	\$0	\$0
53930000015500	HYDROGENCO/GENERAL/LABOR/Eklt	\$769	D-DP01	\$769	\$0	\$0	\$0	\$0
53930000145410	HYDROGENCO/GENERAL/ILCD/CLGP	(\$12)	D-DP01	(\$12)	\$0	\$0	\$0	\$0
53930000145500	HYDROGENCO/GENERAL/ILCD/Eklt	\$373	D-DP01	\$373	\$0	\$0	\$0	\$0
54000635095410	HYDRORENT/GOVTPMTLIC/LEASES/CLGP	\$200,127	D-DP01	\$200,127	\$0	\$0	\$0	\$0
541000000005410	HYDMTSUPV/GENERAL/OTHER/CLGP	\$13	D-DP01	\$13	\$0	\$0	\$0	\$0
541000000005500	HYDMTSUPV/GENERAL/OTHER/Eklt	\$21,308	D-DP01	\$21,308	\$0	\$0	\$0	\$0
54100000015410	HYDMTSUPV/GENERAL/LABOR/CLGP	\$49,985	D-DP01	\$49,985	\$0	\$0	\$0	\$0
541000000035410	HYDMTSUPV/GENERAL/MLSP/CLGP	\$167	D-DP01	\$167	\$0	\$0	\$0	\$0
541000000145410	HYDMTSUPV/GENERAL/ILCD/CLGP	\$33,212	D-DP01	\$33,212	\$0	\$0	\$0	\$0
54100000145500	HYDMTSUPV/GENERAL/ILCD/Eklt	(\$369)	D-DP01	(\$369)	\$0	\$0	\$0	\$0
54110000145410	HYDRMTSURO/GENERAL/ILCD/CLGP	(\$1,261)	D-DP01	(\$1,261)	\$0	\$0	\$0	\$0
542000000005500	HYDMTSTR/GENERAL/OTHER/Eklt	\$17,932	D-DP01	\$17,932	\$0	\$0	\$0	\$0
542000000007510	HYDMTSTR/GENERAL/OTHER/ContrComm	\$26	D-DP01	\$26	\$0	\$0	\$0	\$0
54200000015500	HYDMTSTR/GENERAL/LABOR/Eklt	\$843	D-DP01	\$843	\$0	\$0	\$0	\$0
54200000017510	HYDMTSTR/GENERAL/LABOR/ContrComm	\$2,378	D-DP01	\$2,378	\$0	\$0	\$0	\$0
542000000037510	HYDMTSTR/GENERAL/MLSP/ContrComm	\$349	D-DP01	\$349	\$0	\$0	\$0	\$0
542000000145410	HYDMTSTR/GENERAL/ILCD/CLGP	(\$20)	D-DP01	(\$20)	\$0	\$0	\$0	\$0
54200000145500	HYDMTSTR/GENERAL/ILCD/Eklt	\$518	D-DP01	\$518	\$0	\$0	\$0	\$0
54200000147510	HYDMTSTR/GENERAL/ILCD/ContrComm	\$1,195	D-DP01	\$1,195	\$0	\$0	\$0	\$0
54200051147668	HYDMTSTR/DRAFTNG/ILCD/CAD/GIS	(\$176)	D-DP01	(\$176)	\$0	\$0	\$0	\$0
54210000015410	HYDSTRROU/GENERAL/LABOR/CLGP	\$3,680	D-DP01	\$3,680	\$0	\$0	\$0	\$0
54210000015500	HYDSTRROU/GENERAL/LABOR/Eklt	\$609	D-DP01	\$609	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
54210000035410	HYDSTRROU/GENERAL/MLSP/CLGP	\$710	D-DP01	\$710	\$0	\$0	\$0	\$0
54210000145410	HYDSTRROU/GENERAL/ILCD/CLGP	\$1,490	D-DP01	\$1,490	\$0	\$0	\$0	\$0
54210000145500	HYDSTRROU/GENERAL/ILCD/Eklt	\$375	D-DP01	\$375	\$0	\$0	\$0	\$0
54230000015410	HYDSTRUNSC/GENERAL/LABOR/CLGP	\$8,462	D-DP01	\$8,462	\$0	\$0	\$0	\$0
54230000035410	HYDSTRUNSC/GENERAL/MLSP/CLGP	\$34,657	D-DP01	\$34,657	\$0	\$0	\$0	\$0
54230000145410	HYDSTRUNSC/GENERAL/ILCD/CLGP	\$3,663	D-DP01	\$3,663	\$0	\$0	\$0	\$0
54230000145500	HYDSTRUNSC/GENERAL/ILCD/Eklt	(\$155)	D-DP01	(\$155)	\$0	\$0	\$0	\$0
54300000005500	HYDMTRES/GENERAL/OTHER/Eklt	\$2,444	D-DP01	\$2,444	\$0	\$0	\$0	\$0
54300000015410	HYDMTRES/GENERAL/LABOR/CLGP	\$5,692	D-DP01	\$5,692	\$0	\$0	\$0	\$0
54300000025410	HYDMTRES/GENERAL/PFCT/CLGP	\$14,519	D-DP01	\$14,519	\$0	\$0	\$0	\$0
54300000025500	HYDMTRES/GENERAL/PFCT/Eklt	\$14,787	D-DP01	\$14,787	\$0	\$0	\$0	\$0
54300000035410	HYDMTRES/GENERAL/MLSP/CLGP	\$4,766	D-DP01	\$4,766	\$0	\$0	\$0	\$0
54300000145410	HYDMTRES/GENERAL/ILCD/CLGP	\$2,839	D-DP01	\$2,839	\$0	\$0	\$0	\$0
54300025025410	HYDMTRES/DAMSAFETY/PFCT/CLGP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54300025145410	HYDMTRES/DAMSAFETY/ILCD/CLGP	(\$85)	D-DP01	(\$85)	\$0	\$0	\$0	\$0
54300635025410	HYDMTRES/GOVTPMTLIC/PFCT/CLGP	\$79,821	D-DP01	\$79,821	\$0	\$0	\$0	\$0
54310000015410	HYDRESROU/GENERAL/LABOR/CLGP	\$4,192	D-DP01	\$4,192	\$0	\$0	\$0	\$0
54310000145410	HYDRESROU/GENERAL/ILCD/CLGP	\$2,114	D-DP01	\$2,114	\$0	\$0	\$0	\$0
54330000015410	HYDRRESUNS/GENERAL/LABOR/CLGP	\$4,427	D-DP01	\$4,427	\$0	\$0	\$0	\$0
54330000145410	HYDRRESUNS/GENERAL/ILCD/CLGP	\$1,902	D-DP01	\$1,902	\$0	\$0	\$0	\$0
544000000005410	HYDMTELPL/GENERAL/OTHER/CLGP	\$13	D-DP01	\$13	\$0	\$0	\$0	\$0
54400000005500	HYDMTELPL/GENERAL/OTHER/Eklt	\$219,814	D-DP01	\$219,814	\$0	\$0	\$0	\$0
54400000015410	HYDMTELPL/GENERAL/LABOR/CLGP	\$15,919	D-DP01	\$15,919	\$0	\$0	\$0	\$0
54400000015411	HYDMTELPL/GENERAL/LABOR/Clu1	\$3,411	D-DP01	\$3,411	\$0	\$0	\$0	\$0
54400000015412	HYDMTELPL/GENERAL/LABOR/Clu2	\$14,395	D-DP01	\$14,395	\$0	\$0	\$0	\$0
54400000025410	HYDMTELPL/GENERAL/PFCT/CLGP	(\$2,795)	D-DP01	(\$2,795)	\$0	\$0	\$0	\$0
54400000025412	HYDMTELPL/GENERAL/PFCT/Clu2	\$2,500	D-DP01	\$2,500	\$0	\$0	\$0	\$0
54400000035410	HYDMTELPL/GENERAL/MLSP/CLGP	\$14,891	D-DP01	\$14,891	\$0	\$0	\$0	\$0
54400000035411	HYDMTELPL/GENERAL/MLSP/Clu1	\$446	D-DP01	\$446	\$0	\$0	\$0	\$0
54400000035412	HYDMTELPL/GENERAL/MLSP/Clu2	\$181	D-DP01	\$181	\$0	\$0	\$0	\$0
54400000085500	HYDMTELPL/GENERAL/VHPS/Eklt	\$314	D-DP01	\$314	\$0	\$0	\$0	\$0
54400000145410	HYDMTELPL/GENERAL/ILCD/CLGP	\$8,707	D-DP01	\$8,707	\$0	\$0	\$0	\$0
54400000145411	HYDMTELPL/GENERAL/ILCD/Clu1	\$1,699	D-DP01	\$1,699	\$0	\$0	\$0	\$0
54400000145412	HYDMTELPL/GENERAL/ILCD/Clu2	\$6,398	D-DP01	\$6,398	\$0	\$0	\$0	\$0
54400000145500	HYDMTELPL/GENERAL/ILCD/Eklt	(\$5,030)	D-DP01	(\$5,030)	\$0	\$0	\$0	\$0
54410000005411	HYDMNTROU/GENERAL/OTHER/Clu1	\$1,478	D-DP01	\$1,478	\$0	\$0	\$0	\$0
54410000015410	HYDMNTROU/GENERAL/LABOR/CLGP	\$14,523	D-DP01	\$14,523	\$0	\$0	\$0	\$0
54410000015411	HYDMNTROU/GENERAL/LABOR/Clu1	\$24,364	D-DP01	\$24,364	\$0	\$0	\$0	\$0
54410000015412	HYDMNTROU/GENERAL/LABOR/Clu2	\$35,642	D-DP01	\$35,642	\$0	\$0	\$0	\$0
54410000015501	HYDMNTROU/GENERAL/LABOR/MLPEKL1	\$7,028	D-DP01	\$7,028	\$0	\$0	\$0	\$0
54410000025410	HYDMNTROU/GENERAL/PFCT/CLGP	(\$1,579)	D-DP01	(\$1,579)	\$0	\$0	\$0	\$0
54410000025411	HYDMNTROU/GENERAL/PFCT/Clu1	\$12,750	D-DP01	\$12,750	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
54410000025412	HYDMNTROU/GENERAL/PFCT/Clu2	\$5,150	D-DP01	\$5,150	\$0	\$0	\$0	\$0
54410000035410	HYDMNTROU/GENERAL/MLSP/CLGP	\$6,178	D-DP01	\$6,178	\$0	\$0	\$0	\$0
54410000035411	HYDMNTROU/GENERAL/MLSP/Clu1	\$1,676	D-DP01	\$1,676	\$0	\$0	\$0	\$0
54410000035412	HYDMNTROU/GENERAL/MLSP/Clu2	\$3,187	D-DP01	\$3,187	\$0	\$0	\$0	\$0
54410000045411	HYDMNTROU/GENERAL/TRANS/Clu1	\$6,656	D-DP01	\$6,656	\$0	\$0	\$0	\$0
54410000045412	HYDMNTROU/GENERAL/TRANS/Clu2	\$3,131	D-DP01	\$3,131	\$0	\$0	\$0	\$0
54410000145410	HYDMNTROU/GENERAL/ILCD/CLGP	\$5,982	D-DP01	\$5,982	\$0	\$0	\$0	\$0
54410000145411	HYDMNTROU/GENERAL/ILCD/Clu1	\$10,984	D-DP01	\$10,984	\$0	\$0	\$0	\$0
54410000145412	HYDMNTROU/GENERAL/ILCD/Clu2	\$16,819	D-DP01	\$16,819	\$0	\$0	\$0	\$0
54410000145500	HYDMNTROU/GENERAL/ILCD/Eklt	(\$166)	D-DP01	(\$166)	\$0	\$0	\$0	\$0
54410000145501	HYDMNTROU/GENERAL/ILCD/MLPEKL1	\$3,518	D-DP01	\$3,518	\$0	\$0	\$0	\$0
54420000145410	HYDMNTUNSC/GENERAL/ILCD/CLGP	(\$13)	D-DP01	(\$13)	\$0	\$0	\$0	\$0
54430000005412	HYDMTGENU/GENERAL/OTHER/Clu2	\$192	D-DP01	\$192	\$0	\$0	\$0	\$0
54430000015410	HYDMTGENU/GENERAL/LABOR/CLGP	\$10,330	D-DP01	\$10,330	\$0	\$0	\$0	\$0
54430000015411	HYDMTGENU/GENERAL/LABOR/Clu1	\$9,301	D-DP01	\$9,301	\$0	\$0	\$0	\$0
54430000015412	HYDMTGENU/GENERAL/LABOR/Clu2	\$4,073	D-DP01	\$4,073	\$0	\$0	\$0	\$0
54430000015501	HYDMTGENU/GENERAL/LABOR/MLPEKL1	\$2,010	D-DP01	\$2,010	\$0	\$0	\$0	\$0
54430000035412	HYDMTGENU/GENERAL/MLSP/Clu2	\$130	D-DP01	\$130	\$0	\$0	\$0	\$0
54430000145410	HYDMTGENU/GENERAL/ILCD/CLGP	\$5,238	D-DP01	\$5,238	\$0	\$0	\$0	\$0
54430000145411	HYDMTGENU/GENERAL/ILCD/Clu1	\$4,667	D-DP01	\$4,667	\$0	\$0	\$0	\$0
54430000145412	HYDMTGENU/GENERAL/ILCD/Clu2	\$2,105	D-DP01	\$2,105	\$0	\$0	\$0	\$0
54430000145500	HYDMTGENU/GENERAL/ILCD/Eklt	(\$5)	D-DP01	(\$5)	\$0	\$0	\$0	\$0
54430000145501	HYDMTGENU/GENERAL/ILCD/MLPEKL1	\$1,069	D-DP01	\$1,069	\$0	\$0	\$0	\$0
54430000145502	HYDMTGENU/GENERAL/ILCD/MLPEKL2	(\$7)	D-DP01	(\$7)	\$0	\$0	\$0	\$0
54430010145410	HYDMTGENU/COR EQ MNT/ILCD/CLGP	(\$51)	D-DP01	(\$51)	\$0	\$0	\$0	\$0
54500000005500	HYDMTMISPL/GENERAL/OTHER/Eklt	\$5,560	D-DP01	\$5,560	\$0	\$0	\$0	\$0
54500000015410	HYDMTMISPL/GENERAL/LABOR/CLGP	\$12,025	D-DP01	\$12,025	\$0	\$0	\$0	\$0
54500000025410	HYDMTMISPL/GENERAL/PFCT/CLGP	\$29,504	D-DP01	\$29,504	\$0	\$0	\$0	\$0
54500000035410	HYDMTMISPL/GENERAL/MLSP/CLGP	\$14,309	D-DP01	\$14,309	\$0	\$0	\$0	\$0
54500000145410	HYDMTMISPL/GENERAL/ILCD/CLGP	\$5,291	D-DP01	\$5,291	\$0	\$0	\$0	\$0
54500000145500	HYDMTMISPL/GENERAL/ILCD/Eklt	(\$33)	D-DP01	(\$33)	\$0	\$0	\$0	\$0
54500635015410	HYDMTMISPL/GOVTPMTLIC/LABOR/CLGP	\$19,904	D-DP01	\$19,904	\$0	\$0	\$0	\$0
54500635145410	HYDMTMISPL/GOVTPMTLIC/ILCD/CLGP	\$10,791	D-DP01	\$10,791	\$0	\$0	\$0	\$0
54510000015410	HYDMTMSCRO/GENERAL/LABOR/CLGP	\$890	D-DP01	\$890	\$0	\$0	\$0	\$0
54510000145410	HYDMTMSCRO/GENERAL/ILCD/CLGP	\$486	D-DP01	\$486	\$0	\$0	\$0	\$0
54530000145410	HYDMTMSCUN/GENERAL/ILCD/CLGP	(\$44)	D-DP01	(\$44)	\$0	\$0	\$0	\$0
54600000015001	PRDOPSSUPV/GENERAL/LABOR/SrVPPwSup	\$143,536	D-DP01	\$143,536	\$0	\$0	\$0	\$0
54600000015101	PRDOPSSUPV/GENERAL/LABOR/GenTechSvc	\$8,978	D-DP01	\$8,978	\$0	\$0	\$0	\$0
54600000015459	PRDOPSSUPV/GENERAL/LABOR/Bel Camp	\$33,050	D-DP01	\$33,050	\$0	\$0	\$0	\$0
54600000015461	PRDOPSSUPV/GENERAL/LABOR/Anwh	\$262	D-DP01	\$262	\$0	\$0	\$0	\$0
54600000017530	PRDOPSSUPV/GENERAL/LABOR/SubRelEng	\$17,112	D-DP01	\$17,112	\$0	\$0	\$0	\$0
54600000017550	PRDOPSSUPV/GENERAL/LABOR/TechSvcAdm	\$26,519	D-DP01	\$26,519	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
54600000145001	PRDOPSSUPV/GENERAL/ILCD/SrVPPwSup	\$96,700	D-DP01	\$96,700	\$0	\$0	\$0	\$0
54600000145101	PRDOPSSUPV/GENERAL/ILCD/GenTechSvc	\$6,682	D-DP01	\$6,682	\$0	\$0	\$0	\$0
54600000145459	PRDOPSSUPV/GENERAL/ILCD/Bel Camp	\$18,662	D-DP01	\$18,662	\$0	\$0	\$0	\$0
54600000145461	PRDOPSSUPV/GENERAL/ILCD/Anwh	\$269	D-DP01	\$269	\$0	\$0	\$0	\$0
54600000147530	PRDOPSSUPV/GENERAL/ILCD/SubRelEng	\$12,616	D-DP01	\$12,616	\$0	\$0	\$0	\$0
54600000147550	PRDOPSSUPV/GENERAL/ILCD/TechSvcAdm	\$20,023	D-DP01	\$20,023	\$0	\$0	\$0	\$0
54600000227530	PRDOPSSUPV/GENERAL/TOOLS/SubRelEng	\$39,819	D-DP01	\$39,819	\$0	\$0	\$0	\$0
54721245125440	FUELSTRGE/FUELMGMT/DACL/BelugaGP	\$14,291	D-DP01	\$14,291	\$0	\$0	\$0	\$0
54800000005700	PRDGENREXP/GENERAL/OTHER/SPPGEN	\$13	D-DP01	\$13	\$0	\$0	\$0	\$0
54800000005800	PRDGENREXP/GENERAL/OTHER/MLPP1GN	\$272	D-DP01	\$272	\$0	\$0	\$0	\$0
54800000005900	PRDGENREXP/GENERAL/OTHER/MLPGP22A	\$1,552	D-DP01	\$1,552	\$0	\$0	\$0	\$0
54800000015440	PRDGENREXP/GENERAL/LABOR/BelugaGP	\$639,426	D-DP01	\$639,426	\$0	\$0	\$0	\$0
54800000015700	PRDGENREXP/GENERAL/LABOR/SPPGEN	\$1,660,033	D-DP01	\$1,660,033	\$0	\$0	\$0	\$0
54800000015800	PRDGENREXP/GENERAL/LABOR/MLPP1GN	\$281,513	D-DP01	\$281,513	\$0	\$0	\$0	\$0
54800000015900	PRDGENREXP/GENERAL/LABOR/MLPGP22A	\$2,341,307	D-DP01	\$2,341,307	\$0	\$0	\$0	\$0
54800000025800	PRDGENREXP/GENERAL/PFCT/MLPP1GN	\$3,796	D-DP01	\$3,796	\$0	\$0	\$0	\$0
54800000025900	PRDGENREXP/GENERAL/PFCT/MLPGP22A	(\$1,089)	D-DP01	(\$1,089)	\$0	\$0	\$0	\$0
54800000035440	PRDGENREXP/GENERAL/MLSP/BelugaGP	\$357	D-DP01	\$357	\$0	\$0	\$0	\$0
54800000035700	PRDGENREXP/GENERAL/MLSP/SPPGEN	\$394,266	D-DP01	\$394,266	\$0	\$0	\$0	\$0
54800000035800	PRDGENREXP/GENERAL/MLSP/MLPP1GN	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54800000035900	PRDGENREXP/GENERAL/MLSP/MLPGP22A	\$280,611	D-DP01	\$280,611	\$0	\$0	\$0	\$0
54800000045440	PRDGENREXP/GENERAL/TRANS/BelugaGP	\$91	D-DP01	\$91	\$0	\$0	\$0	\$0
54800000145440	PRDGENREXP/GENERAL/ILCD/BelugaGP	\$339,801	D-DP01	\$339,801	\$0	\$0	\$0	\$0
54800000145700	PRDGENREXP/GENERAL/ILCD/SPPGEN	\$818,364	D-DP01	\$818,364	\$0	\$0	\$0	\$0
54800000145800	PRDGENREXP/GENERAL/ILCD/MLPP1GN	\$152,949	D-DP01	\$152,949	\$0	\$0	\$0	\$0
54800000145900	PRDGENREXP/GENERAL/ILCD/MLPGP22A	\$1,046,776	D-DP01	\$1,046,776	\$0	\$0	\$0	\$0
54800002147510	PRDGENREXP/STN RDS-IN/ILCD/ContrComm	(\$28)	D-DP01	(\$28)	\$0	\$0	\$0	\$0
54810000025440	PRDGENXRO/GENERAL/PFCT/BelugaGP	\$378	D-DP01	\$378	\$0	\$0	\$0	\$0
54900000005101	PRDMISCGEN/GENERAL/OTHER/GenTechSvc	\$200	D-DP01	\$200	\$0	\$0	\$0	\$0
54900000005440	PRDMISCGEN/GENERAL/OTHER/BelugaGP	\$3,585	D-DP01	\$3,585	\$0	\$0	\$0	\$0
54900000005459	PRDMISCGEN/GENERAL/OTHER/Bel Camp	\$322	D-DP01	\$322	\$0	\$0	\$0	\$0
54900000005700	PRDMISCGEN/GENERAL/OTHER/SPPGEN	\$5,342	D-DP01	\$5,342	\$0	\$0	\$0	\$0
54900000005800	PRDMISCGEN/GENERAL/OTHER/MLPP1GN	\$3,639	D-DP01	\$3,639	\$0	\$0	\$0	\$0
54900000005900	PRDMISCGEN/GENERAL/OTHER/MLPGP22A	\$5,200	D-DP01	\$5,200	\$0	\$0	\$0	\$0
54900000007530	PRDMISCGEN/GENERAL/OTHER/SubRelEng	\$146	D-DP01	\$146	\$0	\$0	\$0	\$0
54900000013310	PRDMISCGEN/GENERAL/LABOR/Bus & Tech	\$3,745	D-DP01	\$3,745	\$0	\$0	\$0	\$0
54900000013320	PRDMISCGEN/GENERAL/LABOR/Opr & Tech	\$4,933	D-DP01	\$4,933	\$0	\$0	\$0	\$0
54900000013360	PRDMISCGEN/GENERAL/LABOR/IS Support	\$12,666	D-DP01	\$12,666	\$0	\$0	\$0	\$0
54900000015005	PRDMISCGEN/GENERAL/LABOR/PeakHydro	\$251	D-DP01	\$251	\$0	\$0	\$0	\$0
54900000015440	PRDMISCGEN/GENERAL/LABOR/BelugaGP	\$525,376	D-DP01	\$525,376	\$0	\$0	\$0	\$0
54900000015700	PRDMISCGEN/GENERAL/LABOR/SPPGEN	\$13,482	D-DP01	\$13,482	\$0	\$0	\$0	\$0
54900000015800	PRDMISCGEN/GENERAL/LABOR/MLPP1GN	\$31,636	D-DP01	\$31,636	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
54900000015900	PRDMISCGEN/GENERAL/LABOR/MLPGP22A	\$26,067	D-DP01	\$26,067	\$0	\$0	\$0	\$0
54900000017530	PRDMISCGEN/GENERAL/LABOR/SubRelEng	\$37,935	D-DP01	\$37,935	\$0	\$0	\$0	\$0
54900000017668	PRDMISCGEN/GENERAL/LABOR/CAD/GIS	\$544	D-DP01	\$544	\$0	\$0	\$0	\$0
54900000025101	PRDMISCGEN/GENERAL/PFCT/GenTechSvc	\$16,954	D-DP01	\$16,954	\$0	\$0	\$0	\$0
54900000025430	PRDMISCGEN/GENERAL/PFCT/IGT	\$7,086	D-DP01	\$7,086	\$0	\$0	\$0	\$0
54900000025440	PRDMISCGEN/GENERAL/PFCT/BelugaGP	\$100,104	D-DP01	\$100,104	\$0	\$0	\$0	\$0
54900000025459	PRDMISCGEN/GENERAL/PFCT/Bel Camp	(\$4,967)	D-DP01	(\$4,967)	\$0	\$0	\$0	\$0
54900000025461	PRDMISCGEN/GENERAL/PFCT/Anwh	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54900000025700	PRDMISCGEN/GENERAL/PFCT/SPPGEN	\$127,559	D-DP01	\$127,559	\$0	\$0	\$0	\$0
54900000025800	PRDMISCGEN/GENERAL/PFCT/MLPP1GN	\$159,814	D-DP01	\$159,814	\$0	\$0	\$0	\$0
54900000025900	PRDMISCGEN/GENERAL/PFCT/MLPGP22A	\$330,447	D-DP01	\$330,447	\$0	\$0	\$0	\$0
54900000035430	PRDMISCGEN/GENERAL/MLSP/IGT	\$74	D-DP01	\$74	\$0	\$0	\$0	\$0
54900000035440	PRDMISCGEN/GENERAL/MLSP/BelugaGP	\$176,105	D-DP01	\$176,105	\$0	\$0	\$0	\$0
54900000035459	PRDMISCGEN/GENERAL/MLSP/Bel Camp	\$2,463	D-DP01	\$2,463	\$0	\$0	\$0	\$0
54900000035700	PRDMISCGEN/GENERAL/MLSP/SPPGEN	\$66,299	D-DP01	\$66,299	\$0	\$0	\$0	\$0
54900000035800	PRDMISCGEN/GENERAL/MLSP/MLPP1GN	\$18,579	D-DP01	\$18,579	\$0	\$0	\$0	\$0
54900000035900	PRDMISCGEN/GENERAL/MLSP/MLPGP22A	\$118,783	D-DP01	\$118,783	\$0	\$0	\$0	\$0
54900000037530	PRDMISCGEN/GENERAL/MLSP/SubRelEng	\$60	D-DP01	\$60	\$0	\$0	\$0	\$0
54900000045440	PRDMISCGEN/GENERAL/TRANS/BelugaGP	\$280,386	D-DP01	\$280,386	\$0	\$0	\$0	\$0
54900000045459	PRDMISCGEN/GENERAL/TRANS/Bel Camp	\$327	D-DP01	\$327	\$0	\$0	\$0	\$0
54900000065461	PRDMISCGEN/GENERAL/UTILITIES/Anwh	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
54900000065700	PRDMISCGEN/GENERAL/UTILITIES/SPPGEN	\$34,707	D-DP01	\$34,707	\$0	\$0	\$0	\$0
54900000065800	PRDMISCGEN/GENERAL/UTILITIES/MLPP1GN	\$57,770	D-DP01	\$57,770	\$0	\$0	\$0	\$0
54900000065900	PRDMISCGEN/GENERAL/UTILITIES/MLPGP22A	\$343,986	D-DP01	\$343,986	\$0	\$0	\$0	\$0
54900000075440	PRDMISCGEN/GENERAL/FUEL/BelugaGP	\$23,836	D-DP01	\$23,836	\$0	\$0	\$0	\$0
54900000085440	PRDMISCGEN/GENERAL/VHPS/BelugaGP	\$2,151	D-DP01	\$2,151	\$0	\$0	\$0	\$0
54900000105440	PRDMISCGEN/GENERAL/SWCL/BelugaGP	\$386	D-DP01	\$386	\$0	\$0	\$0	\$0
54900000125440	PRDMISCGEN/GENERAL/DACL/BelugaGP	\$35,072	D-DP01	\$35,072	\$0	\$0	\$0	\$0
54900000143310	PRDMISCGEN/GENERAL/ILCD/Bus & Tech	\$2,029	D-DP01	\$2,029	\$0	\$0	\$0	\$0
54900000143320	PRDMISCGEN/GENERAL/ILCD/Opr & Tech	\$2,273	D-DP01	\$2,273	\$0	\$0	\$0	\$0
54900000143360	PRDMISCGEN/GENERAL/ILCD/IS Support	\$7,656	D-DP01	\$7,656	\$0	\$0	\$0	\$0
54900000145001	PRDMISCGEN/GENERAL/ILCD/SrVPPwSup	(\$137)	D-DP01	(\$137)	\$0	\$0	\$0	\$0
54900000145005	PRDMISCGEN/GENERAL/ILCD/PeakHydro	(\$66)	D-DP01	(\$66)	\$0	\$0	\$0	\$0
54900000145101	PRDMISCGEN/GENERAL/ILCD/GenTechSvc	\$49	D-DP01	\$49	\$0	\$0	\$0	\$0
54900000145440	PRDMISCGEN/GENERAL/ILCD/BelugaGP	\$267,616	D-DP01	\$267,616	\$0	\$0	\$0	\$0
54900000145700	PRDMISCGEN/GENERAL/ILCD/SPPGEN	\$9,103	D-DP01	\$9,103	\$0	\$0	\$0	\$0
54900000145800	PRDMISCGEN/GENERAL/ILCD/MLPP1GN	\$16,895	D-DP01	\$16,895	\$0	\$0	\$0	\$0
54900000145900	PRDMISCGEN/GENERAL/ILCD/MLPGP22A	\$13,893	D-DP01	\$13,893	\$0	\$0	\$0	\$0
54900000147530	PRDMISCGEN/GENERAL/ILCD/SubRelEng	\$26,498	D-DP01	\$26,498	\$0	\$0	\$0	\$0
54900000147668	PRDMISCGEN/GENERAL/ILCD/CAD/GIS	\$305	D-DP01	\$305	\$0	\$0	\$0	\$0
54900000225440	PRDMISCGEN/GENERAL/TOOLS/BelugaGP	\$15,355	D-DP01	\$15,355	\$0	\$0	\$0	\$0
54900000225700	PRDMISCGEN/GENERAL/TOOLS/SPPGEN	\$16,058	D-DP01	\$16,058	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
54900000227530	PRDMISCGEN/GENERAL/TOOLS/SubRelEng	\$6,080	D-DP01	\$6,080	\$0	\$0	\$0	\$0
54900000245900	PRDMISCGEN/GENERAL/FRET/MLPGP22A	\$113	D-DP01	\$113	\$0	\$0	\$0	\$0
54900080035459	PRDMISCGEN/FOOD/MLSP/Bel Camp	\$163,005	D-DP01	\$163,005	\$0	\$0	\$0	\$0
54900080045459	PRDMISCGEN/FOOD/TRANS/Bel Camp	\$161	D-DP01	\$161	\$0	\$0	\$0	\$0
54900084045440	PRDMISCGEN/AIR TRS CH/TRANS/BelugaGP	\$72,086	D-DP01	\$72,086	\$0	\$0	\$0	\$0
54900094005459	PRDMISCGEN/CMPFACS/OTHER/Bel Camp	\$490	D-DP01	\$490	\$0	\$0	\$0	\$0
54900094015459	PRDMISCGEN/CMPFACS/LABOR/Bel Camp	\$411,261	D-DP01	\$411,261	\$0	\$0	\$0	\$0
54900094025459	PRDMISCGEN/CMPFACS/PFCT/Bel Camp	\$13,406	D-DP01	\$13,406	\$0	\$0	\$0	\$0
54900094035459	PRDMISCGEN/CMPFACS/MLSP/Bel Camp	\$17,494	D-DP01	\$17,494	\$0	\$0	\$0	\$0
54900094065459	PRDMISCGEN/CMPFACS/UTILITIES/Bel Camp	\$9,665	D-DP01	\$9,665	\$0	\$0	\$0	\$0
54900094145459	PRDMISCGEN/CMPFACS/ILCD/Bel Camp	\$318,638	D-DP01	\$318,638	\$0	\$0	\$0	\$0
54900361035700	PRDMISCGEN/FCLTYLNDSC/MLSP/SPPGEN	\$1,095	D-DP01	\$1,095	\$0	\$0	\$0	\$0
54900532219301	PRDMISCGEN/PRFTRNING/TRED/HumanRes	\$22,838	D-DP01	\$22,838	\$0	\$0	\$0	\$0
54900552015800	PRDMISCGEN/TRN-HSE/LABOR/MLPP1GN	\$11,093	D-DP01	\$11,093	\$0	\$0	\$0	\$0
54900552015900	PRDMISCGEN/TRN-HSE/LABOR/MLPGP22A	\$2,447	D-DP01	\$2,447	\$0	\$0	\$0	\$0
54900552145800	PRDMISCGEN/TRN-HSE/ILCD/MLPP1GN	(\$9,378)	D-DP01	(\$9,378)	\$0	\$0	\$0	\$0
54900552145900	PRDMISCGEN/TRN-HSE/ILCD/MLPGP22A	(\$24,349)	D-DP01	(\$24,349)	\$0	\$0	\$0	\$0
54900690013310	PRDMISCGEN/Enrgysvcs/LABOR/Bus & Tech	\$39	D-DP01	\$39	\$0	\$0	\$0	\$0
54900690013320	PRDMISCGEN/Enrgysvcs/LABOR/Opr & Tech	\$123	D-DP01	\$123	\$0	\$0	\$0	\$0
54900690013360	PRDMISCGEN/Enrgysvcs/LABOR/IS Support	\$780	D-DP01	\$780	\$0	\$0	\$0	\$0
54900690143310	PRDMISCGEN/Enrgysvcs/ILCD/Bus & Tech	(\$19,060)	D-DP01	(\$19,060)	\$0	\$0	\$0	\$0
54900690143320	PRDMISCGEN/Enrgysvcs/ILCD/Opr & Tech	\$66	D-DP01	\$66	\$0	\$0	\$0	\$0
54900690143360	PRDMISCGEN/Enrgysvcs/ILCD/IS Support	(\$49,375)	D-DP01	(\$49,375)	\$0	\$0	\$0	\$0
54900696005440	PRDMISCGEN/Environmnt/OTHER/BelugaGP	\$2,430	D-DP01	\$2,430	\$0	\$0	\$0	\$0
54900696025440	PRDMISCGEN/Environmnt/PFCT/BelugaGP	\$85	D-DP01	\$85	\$0	\$0	\$0	\$0
54900696025700	PRDMISCGEN/Environmnt/PFCT/SPPGEN	\$22,150	D-DP01	\$22,150	\$0	\$0	\$0	\$0
54900696025800	PRDMISCGEN/Environmnt/PFCT/MLPP1GN	\$56,889	D-DP01	\$56,889	\$0	\$0	\$0	\$0
54900696025900	PRDMISCGEN/Environmnt/PFCT/MLPGP22A	\$33,609	D-DP01	\$33,609	\$0	\$0	\$0	\$0
54900706025900	PRDMISCGEN/Landsvcs/PFCT/MLPGP22A	\$18,740	D-DP01	\$18,740	\$0	\$0	\$0	\$0
54900905023310	PRDMISCGEN/PWRSUPPLY/PFCT/Bus & Tech	(\$330)	D-DP01	(\$330)	\$0	\$0	\$0	\$0
54900905103390	PRDMISCGEN/PWRSUPPLY/SWCL/IS Softwar	\$97,855	D-DP01	\$97,855	\$0	\$0	\$0	\$0
54910000015440	PRODPREVEN/GENERAL/LABOR/BelugaGP	\$1,782	D-DP01	\$1,782	\$0	\$0	\$0	\$0
54910000015700	PRODPREVEN/GENERAL/LABOR/SPPGEN	\$1,906	D-DP01	\$1,906	\$0	\$0	\$0	\$0
54910000015800	PRODPREVEN/GENERAL/LABOR/MLPP1GN	\$2,567	D-DP01	\$2,567	\$0	\$0	\$0	\$0
54910000015900	PRODPREVEN/GENERAL/LABOR/MLPGP22A	\$258,753	D-DP01	\$258,753	\$0	\$0	\$0	\$0
54910000035900	PRODPREVEN/GENERAL/MLSP/MLPGP22A	\$427	D-DP01	\$427	\$0	\$0	\$0	\$0
54910000145440	PRODPREVEN/GENERAL/ILCD/BelugaGP	\$985	D-DP01	\$985	\$0	\$0	\$0	\$0
54910000145700	PRODPREVEN/GENERAL/ILCD/SPPGEN	\$1,119	D-DP01	\$1,119	\$0	\$0	\$0	\$0
54910000145800	PRODPREVEN/GENERAL/ILCD/MLPP1GN	\$1,338	D-DP01	\$1,338	\$0	\$0	\$0	\$0
54910000145900	PRODPREVEN/GENERAL/ILCD/MLPGP22A	\$121,425	D-DP01	\$121,425	\$0	\$0	\$0	\$0
54920000015440	PRODPLAN/GENERAL/LABOR/BelugaGP	\$11,550	D-DP01	\$11,550	\$0	\$0	\$0	\$0
54920000015800	PRODPLAN/GENERAL/LABOR/MLPP1GN	\$2,720	D-DP01	\$2,720	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
54920000015900	PRODPLAN/GENERAL/LABOR/MLPGP22A	\$159	D-DP01	\$159	\$0	\$0	\$0	\$0
54920000035440	PRODPLAN/GENERAL/MLSP/BelugaGP	\$847	D-DP01	\$847	\$0	\$0	\$0	\$0
54920000035700	PRODPLAN/GENERAL/MLSP/SPPGEN	\$1,119	D-DP01	\$1,119	\$0	\$0	\$0	\$0
54920000035800	PRODPLAN/GENERAL/MLSP/MLPP1GN	\$2,021	D-DP01	\$2,021	\$0	\$0	\$0	\$0
54920000035900	PRODPLAN/GENERAL/MLSP/MLPGP22A	\$799	D-DP01	\$799	\$0	\$0	\$0	\$0
54920000145440	PRODPLAN/GENERAL/ILCD/BelugaGP	\$5,997	D-DP01	\$5,997	\$0	\$0	\$0	\$0
54920000145800	PRODPLAN/GENERAL/ILCD/MLPP1GN	\$1,341	D-DP01	\$1,341	\$0	\$0	\$0	\$0
54920000145900	PRODPLAN/GENERAL/ILCD/MLPGP22A	(\$52)	D-DP01	(\$52)	\$0	\$0	\$0	\$0
54930000015440	PRODUNPLAN/GENERAL/LABOR/BelugaGP	\$509	D-DP01	\$509	\$0	\$0	\$0	\$0
54930000015700	PRODUNPLAN/GENERAL/LABOR/SPPGEN	\$231,552	D-DP01	\$231,552	\$0	\$0	\$0	\$0
54930000015800	PRODUNPLAN/GENERAL/LABOR/MLPP1GN	\$1,173	D-DP01	\$1,173	\$0	\$0	\$0	\$0
54930000015900	PRODUNPLAN/GENERAL/LABOR/MLPGP22A	\$1,535	D-DP01	\$1,535	\$0	\$0	\$0	\$0
54930000025900	PRODUNPLAN/GENERAL/PFCT/MLPGP22A	(\$600)	D-DP01	(\$600)	\$0	\$0	\$0	\$0
54930000035700	PRODUNPLAN/GENERAL/MLSP/SPPGEN	\$41,531	D-DP01	\$41,531	\$0	\$0	\$0	\$0
54930000045700	PRODUNPLAN/GENERAL/TRANS/SPPGEN	\$20	D-DP01	\$20	\$0	\$0	\$0	\$0
54930000145440	PRODUNPLAN/GENERAL/ILCD/BelugaGP	\$201	D-DP01	\$201	\$0	\$0	\$0	\$0
54930000145700	PRODUNPLAN/GENERAL/ILCD/SPPGEN	\$136,247	D-DP01	\$136,247	\$0	\$0	\$0	\$0
54930000145800	PRODUNPLAN/GENERAL/ILCD/MLPP1GN	\$588	D-DP01	\$588	\$0	\$0	\$0	\$0
54930000145900	PRODUNPLAN/GENERAL/ILCD/MLPGP22A	(\$11,719)	D-DP01	(\$11,719)	\$0	\$0	\$0	\$0
54930000147677	PRODUNPLAN/GENERAL/ILCD/NRTHTRNFMR	(\$801)	D-DP01	(\$801)	\$0	\$0	\$0	\$0
55100000015005	PRDMTSUPV/GENERAL/LABOR/PeakHydro	(\$92)	D-DP01	(\$92)	\$0	\$0	\$0	\$0
55100000015101	PRDMTSUPV/GENERAL/LABOR/GenTechSvc	\$254,600	D-DP01	\$254,600	\$0	\$0	\$0	\$0
55100000015410	PRDMTSUPV/GENERAL/LABOR/CLGP	\$1,754	D-DP01	\$1,754	\$0	\$0	\$0	\$0
55100000015440	PRDMTSUPV/GENERAL/LABOR/BelugaGP	\$219,716	D-DP01	\$219,716	\$0	\$0	\$0	\$0
55100000015700	PRDMTSUPV/GENERAL/LABOR/SPPGEN	\$339,383	D-DP01	\$339,383	\$0	\$0	\$0	\$0
55100000015800	PRDMTSUPV/GENERAL/LABOR/MLPP1GN	\$344,357	D-DP01	\$344,357	\$0	\$0	\$0	\$0
55100000015900	PRDMTSUPV/GENERAL/LABOR/MLPGP22A	\$619,337	D-DP01	\$619,337	\$0	\$0	\$0	\$0
55100000017510	PRDMTSUPV/GENERAL/LABOR/ContrComm	\$56,102	D-DP01	\$56,102	\$0	\$0	\$0	\$0
55100000017540	PRDMTSUPV/GENERAL/LABOR/SCADA	\$36,774	D-DP01	\$36,774	\$0	\$0	\$0	\$0
55100000017668	PRDMTSUPV/GENERAL/LABOR/CAD/GIS	\$341	D-DP01	\$341	\$0	\$0	\$0	\$0
55100000025101	PRDMTSUPV/GENERAL/PFCT/GenTechSvc	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55100000025440	PRDMTSUPV/GENERAL/PFCT/BelugaGP	\$21,564	D-DP01	\$21,564	\$0	\$0	\$0	\$0
55100000035101	PRDMTSUPV/GENERAL/MLSP/GenTechSvc	\$2,168	D-DP01	\$2,168	\$0	\$0	\$0	\$0
55100000035440	PRDMTSUPV/GENERAL/MLSP/BelugaGP	\$910	D-DP01	\$910	\$0	\$0	\$0	\$0
55100000045440	PRDMTSUPV/GENERAL/TRANS/BelugaGP	\$1,268	D-DP01	\$1,268	\$0	\$0	\$0	\$0
55100000105101	PRDMTSUPV/GENERAL/SWCL/GenTechSvc	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55100000145005	PRDMTSUPV/GENERAL/ILCD/PeakHydro	(\$410)	D-DP01	(\$410)	\$0	\$0	\$0	\$0
55100000145101	PRDMTSUPV/GENERAL/ILCD/GenTechSvc	\$204,045	D-DP01	\$204,045	\$0	\$0	\$0	\$0
55100000145410	PRDMTSUPV/GENERAL/ILCD/CLGP	\$1,242	D-DP01	\$1,242	\$0	\$0	\$0	\$0
55100000145440	PRDMTSUPV/GENERAL/ILCD/BelugaGP	\$162,711	D-DP01	\$162,711	\$0	\$0	\$0	\$0
55100000145700	PRDMTSUPV/GENERAL/ILCD/SPPGEN	\$238,989	D-DP01	\$238,989	\$0	\$0	\$0	\$0
55100000145800	PRDMTSUPV/GENERAL/ILCD/MLPP1GN	\$212,381	D-DP01	\$212,381	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55100000145900	PRDMTSUPV/GENERAL/ILCD/MLPGP22A	\$376,043	D-DP01	\$376,043	\$0	\$0	\$0	\$0
55100000147510	PRDMTSUPV/GENERAL/ILCD/ContrComm	\$42,738	D-DP01	\$42,738	\$0	\$0	\$0	\$0
55100000147540	PRDMTSUPV/GENERAL/ILCD/SCADA	\$24,984	D-DP01	\$24,984	\$0	\$0	\$0	\$0
55100000147668	PRDMTSUPV/GENERAL/ILCD/CAD/GIS	\$205	D-DP01	\$205	\$0	\$0	\$0	\$0
55100051017668	PRDMTSUPV/DRAFTNG/LABOR/CAD/GIS	\$28,011	D-DP01	\$28,011	\$0	\$0	\$0	\$0
55100051147668	PRDMTSUPV/DRAFTNG/ILCD/CAD/GIS	\$20,393	D-DP01	\$20,393	\$0	\$0	\$0	\$0
55200000015440	PRDMTSTR/GENERAL/LABOR/BelugaGP	\$45,113	D-DP01	\$45,113	\$0	\$0	\$0	\$0
55200000025440	PRDMTSTR/GENERAL/PFCT/BelugaGP	\$2,074	D-DP01	\$2,074	\$0	\$0	\$0	\$0
55200000025700	PRDMTSTR/GENERAL/PFCT/SPPGEN	\$27,507	D-DP01	\$27,507	\$0	\$0	\$0	\$0
55200000025800	PRDMTSTR/GENERAL/PFCT/MLPP1GN	\$8,599	D-DP01	\$8,599	\$0	\$0	\$0	\$0
55200000025900	PRDMTSTR/GENERAL/PFCT/MLPGP22A	\$7,924	D-DP01	\$7,924	\$0	\$0	\$0	\$0
55200000035800	PRDMTSTR/GENERAL/MLSP/MLPP1GN	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55200000145440	PRDMTSTR/GENERAL/ILCD/BelugaGP	\$22,099	D-DP01	\$22,099	\$0	\$0	\$0	\$0
55200000145800	PRDMTSTR/GENERAL/ILCD/MLPP1GN	(\$41)	D-DP01	(\$41)	\$0	\$0	\$0	\$0
55200552017668	PRDMTSTR/TRN-HSE/LABOR/CAD/GIS	\$86	D-DP01	\$86	\$0	\$0	\$0	\$0
55200552147668	PRDMTSTR/TRN-HSE/ILCD/CAD/GIS	\$48	D-DP01	\$48	\$0	\$0	\$0	\$0
55210000015440	PRDSTRROU/GENERAL/LABOR/BelugaGP	\$45,205	D-DP01	\$45,205	\$0	\$0	\$0	\$0
55210000015459	PRDSTRROU/GENERAL/LABOR/Bel Camp	\$764	D-DP01	\$764	\$0	\$0	\$0	\$0
55210000015700	PRDSTRROU/GENERAL/LABOR/SPPGEN	\$1,271	D-DP01	\$1,271	\$0	\$0	\$0	\$0
55210000015800	PRDSTRROU/GENERAL/LABOR/MLPP1GN	\$52,655	D-DP01	\$52,655	\$0	\$0	\$0	\$0
55210000015900	PRDSTRROU/GENERAL/LABOR/MLPGP22A	\$61,858	D-DP01	\$61,858	\$0	\$0	\$0	\$0
55210000025440	PRDSTRROU/GENERAL/PFCT/BelugaGP	\$21,746	D-DP01	\$21,746	\$0	\$0	\$0	\$0
55210000025900	PRDSTRROU/GENERAL/PFCT/MLPGP22A	\$12,754	D-DP01	\$12,754	\$0	\$0	\$0	\$0
55210000035440	PRDSTRROU/GENERAL/MLSP/BelugaGP	\$1,482	D-DP01	\$1,482	\$0	\$0	\$0	\$0
55210000035800	PRDSTRROU/GENERAL/MLSP/MLPP1GN	\$4,950	D-DP01	\$4,950	\$0	\$0	\$0	\$0
55210000035900	PRDSTRROU/GENERAL/MLSP/MLPGP22A	\$67,514	D-DP01	\$67,514	\$0	\$0	\$0	\$0
55210000145440	PRDSTRROU/GENERAL/ILCD/BelugaGP	\$22,702	D-DP01	\$22,702	\$0	\$0	\$0	\$0
55210000145459	PRDSTRROU/GENERAL/ILCD/Bel Camp	\$451	D-DP01	\$451	\$0	\$0	\$0	\$0
55210000145700	PRDSTRROU/GENERAL/ILCD/SPPGEN	\$700	D-DP01	\$700	\$0	\$0	\$0	\$0
55210000145800	PRDSTRROU/GENERAL/ILCD/MLPP1GN	\$28,353	D-DP01	\$28,353	\$0	\$0	\$0	\$0
55210000145900	PRDSTRROU/GENERAL/ILCD/MLPGP22A	\$28,406	D-DP01	\$28,406	\$0	\$0	\$0	\$0
55230000015440	PRDMTSTRUN/GENERAL/LABOR/BelugaGP	\$2,089	D-DP01	\$2,089	\$0	\$0	\$0	\$0
55230000015700	PRDMTSTRUN/GENERAL/LABOR/SPPGEN	\$2,097	D-DP01	\$2,097	\$0	\$0	\$0	\$0
55230000015800	PRDMTSTRUN/GENERAL/LABOR/MLPP1GN	\$19,696	D-DP01	\$19,696	\$0	\$0	\$0	\$0
55230000015900	PRDMTSTRUN/GENERAL/LABOR/MLPGP22A	\$18,953	D-DP01	\$18,953	\$0	\$0	\$0	\$0
55230000025800	PRDMTSTRUN/GENERAL/PFCT/MLPP1GN	\$11,485	D-DP01	\$11,485	\$0	\$0	\$0	\$0
55230000025900	PRDMTSTRUN/GENERAL/PFCT/MLPGP22A	\$16,164	D-DP01	\$16,164	\$0	\$0	\$0	\$0
55230000035440	PRDMTSTRUN/GENERAL/MLSP/BelugaGP	\$275	D-DP01	\$275	\$0	\$0	\$0	\$0
55230000035700	PRDMTSTRUN/GENERAL/MLSP/SPPGEN	\$15,220	D-DP01	\$15,220	\$0	\$0	\$0	\$0
55230000035800	PRDMTSTRUN/GENERAL/MLSP/MLPP1GN	\$10,671	D-DP01	\$10,671	\$0	\$0	\$0	\$0
55230000035900	PRDMTSTRUN/GENERAL/MLSP/MLPGP22A	\$11,268	D-DP01	\$11,268	\$0	\$0	\$0	\$0
55230000145440	PRDMTSTRUN/GENERAL/ILCD/BelugaGP	\$1,062	D-DP01	\$1,062	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55230000145700	PRDMTSTRUN/GENERAL/ILCD/SPPGEN	\$1,153	D-DP01	\$1,153	\$0	\$0	\$0	\$0
55230000145800	PRDMTSTRUN/GENERAL/ILCD/MLPP1GN	\$9,168	D-DP01	\$9,168	\$0	\$0	\$0	\$0
55230000145900	PRDMTSTRUN/GENERAL/ILCD/MLPGP22A	\$3,694	D-DP01	\$3,694	\$0	\$0	\$0	\$0
55300000005800	PRMTG&ELEQ/GENERAL/OTHER/MLPP1GN	\$104	D-DP01	\$104	\$0	\$0	\$0	\$0
55300000005900	PRMTG&ELEQ/GENERAL/OTHER/MLPGP22A	\$286	D-DP01	\$286	\$0	\$0	\$0	\$0
553000000015440	PRMTG&ELEQ/GENERAL/LABOR/BelugaGP	\$2,507	D-DP01	\$2,507	\$0	\$0	\$0	\$0
553000000015443	PRMTG&ELEQ/GENERAL/LABOR/Blg3	\$8,592	D-DP01	\$8,592	\$0	\$0	\$0	\$0
553000000015700	PRMTG&ELEQ/GENERAL/LABOR/SPPGEN	\$162	D-DP01	\$162	\$0	\$0	\$0	\$0
553000000015800	PRMTG&ELEQ/GENERAL/LABOR/MLPP1GN	\$640	D-DP01	\$640	\$0	\$0	\$0	\$0
553000000015803	PRMTG&ELEQ/GENERAL/LABOR/MLPP1U3	\$100	D-DP01	\$100	\$0	\$0	\$0	\$0
553000000015900	PRMTG&ELEQ/GENERAL/LABOR/MLPGP22A	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
553000000025440	PRMTG&ELEQ/GENERAL/PFCT/BelugaGP	\$4,774	D-DP01	\$4,774	\$0	\$0	\$0	\$0
553000000025700	PRMTG&ELEQ/GENERAL/PFCT/SPPGEN	\$5,728,501	D-DP01	\$5,728,501	\$0	\$0	\$0	\$0
553000000025720	PRMTG&ELEQ/GENERAL/PFCT/UNIT12CTG	\$13,289	D-DP01	\$13,289	\$0	\$0	\$0	\$0
553000000025730	PRMTG&ELEQ/GENERAL/PFCT/UNIT13CTG	\$4,200	D-DP01	\$4,200	\$0	\$0	\$0	\$0
553000000025900	PRMTG&ELEQ/GENERAL/PFCT/MLPGP22A	\$2,434,351	D-DP01	\$2,434,351	\$0	\$0	\$0	\$0
553000000035430	PRMTG&ELEQ/GENERAL/MLSP/IGT	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
553000000035440	PRMTG&ELEQ/GENERAL/MLSP/BelugaGP	\$1,022	D-DP01	\$1,022	\$0	\$0	\$0	\$0
553000000035447	PRMTG&ELEQ/GENERAL/MLSP/Blg7	\$5,106	D-DP01	\$5,106	\$0	\$0	\$0	\$0
553000000035700	PRMTG&ELEQ/GENERAL/MLSP/SPPGEN	(\$1,254)	D-DP01	(\$1,254)	\$0	\$0	\$0	\$0
553000000035800	PRMTG&ELEQ/GENERAL/MLSP/MLPP1GN	\$20,910	D-DP01	\$20,910	\$0	\$0	\$0	\$0
55300000125803	PRMTG&ELEQ/GENERAL/DACL/MLPP1U3	\$403,660	D-DP01	\$403,660	\$0	\$0	\$0	\$0
55300000125907	PRMTG&ELEQ/GENERAL/DACL/MLPP2U7	\$110,211	D-DP01	\$110,211	\$0	\$0	\$0	\$0
55300000145430	PRMTG&ELEQ/GENERAL/ILCD/IGT	(\$208)	D-DP01	(\$208)	\$0	\$0	\$0	\$0
55300000145440	PRMTG&ELEQ/GENERAL/ILCD/BelugaGP	\$1,387	D-DP01	\$1,387	\$0	\$0	\$0	\$0
55300000145441	PRMTG&ELEQ/GENERAL/ILCD/Blg1	(\$14)	D-DP01	(\$14)	\$0	\$0	\$0	\$0
55300000145443	PRMTG&ELEQ/GENERAL/ILCD/Blg3	(\$159)	D-DP01	(\$159)	\$0	\$0	\$0	\$0
55300000145445	PRMTG&ELEQ/GENERAL/ILCD/Blg5	(\$15)	D-DP01	(\$15)	\$0	\$0	\$0	\$0
55300000145447	PRMTG&ELEQ/GENERAL/ILCD/Blg7	(\$26)	D-DP01	(\$26)	\$0	\$0	\$0	\$0
55300000145700	PRMTG&ELEQ/GENERAL/ILCD/SPPGEN	(\$291)	D-DP01	(\$291)	\$0	\$0	\$0	\$0
55300000145710	PRMTG&ELEQ/GENERAL/ILCD/UNIT11CTG	(\$3,836)	D-DP01	(\$3,836)	\$0	\$0	\$0	\$0
55300000145720	PRMTG&ELEQ/GENERAL/ILCD/UNIT12CTG	(\$6,958)	D-DP01	(\$6,958)	\$0	\$0	\$0	\$0
55300000145730	PRMTG&ELEQ/GENERAL/ILCD/UNIT13CTG	(\$1,749)	D-DP01	(\$1,749)	\$0	\$0	\$0	\$0
55300000145800	PRMTG&ELEQ/GENERAL/ILCD/MLPP1GN	\$547	D-DP01	\$547	\$0	\$0	\$0	\$0
55300000145803	PRMTG&ELEQ/GENERAL/ILCD/MLPP1U3	\$20	D-DP01	\$20	\$0	\$0	\$0	\$0
55300000145804	PRMTG&ELEQ/GENERAL/ILCD/MLPP1U4	(\$970)	D-DP01	(\$970)	\$0	\$0	\$0	\$0
55300000145900	PRMTG&ELEQ/GENERAL/ILCD/MLPGP22A	\$10,325	D-DP01	\$10,325	\$0	\$0	\$0	\$0
55300000145910	PRMTG&ELEQ/GENERAL/ILCD/MLPP2AU10	(\$28)	D-DP01	(\$28)	\$0	\$0	\$0	\$0
553100000005710	PRDMTROUGE/GENERAL/OTHER/UNIT11CTG	\$13	D-DP01	\$13	\$0	\$0	\$0	\$0
553100000005720	PRDMTROUGE/GENERAL/OTHER/UNIT12CTG	\$364	D-DP01	\$364	\$0	\$0	\$0	\$0
553100000005910	PRDMTROUGE/GENERAL/OTHER/MLPP2AU10	\$273	D-DP01	\$273	\$0	\$0	\$0	\$0
553100000007510	PRDMTROUGE/GENERAL/OTHER/ContrComm	\$26	D-DP01	\$26	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
5531000007530	PRDMTROUGE/GENERAL/OTHER/SubRelEng	\$40	D-DP01	\$40	\$0	\$0	\$0	\$0
55310000015440	PRDMTROUGE/GENERAL/LABOR/BelugaGP	\$127,337	D-DP01	\$127,337	\$0	\$0	\$0	\$0
55310000015441	PRDMTROUGE/GENERAL/LABOR/Blg1	\$3,145	D-DP01	\$3,145	\$0	\$0	\$0	\$0
55310000015445	PRDMTROUGE/GENERAL/LABOR/Blg5	\$44,806	D-DP01	\$44,806	\$0	\$0	\$0	\$0
55310000015447	PRDMTROUGE/GENERAL/LABOR/Blg7	\$42,519	D-DP01	\$42,519	\$0	\$0	\$0	\$0
55310000015700	PRDMTROUGE/GENERAL/LABOR/SPPGEN	\$16,617	D-DP01	\$16,617	\$0	\$0	\$0	\$0
55310000015710	PRDMTROUGE/GENERAL/LABOR/UNIT11CTG	\$58,064	D-DP01	\$58,064	\$0	\$0	\$0	\$0
55310000015720	PRDMTROUGE/GENERAL/LABOR/UNIT12CTG	\$134,865	D-DP01	\$134,865	\$0	\$0	\$0	\$0
55310000015730	PRDMTROUGE/GENERAL/LABOR/UNIT13CTG	\$53,547	D-DP01	\$53,547	\$0	\$0	\$0	\$0
55310000015800	PRDMTROUGE/GENERAL/LABOR/MLPP1GN	\$333,631	D-DP01	\$333,631	\$0	\$0	\$0	\$0
55310000015803	PRDMTROUGE/GENERAL/LABOR/MLPP1U3	\$72,341	D-DP01	\$72,341	\$0	\$0	\$0	\$0
55310000015804	PRDMTROUGE/GENERAL/LABOR/MLPP1U4	\$78,497	D-DP01	\$78,497	\$0	\$0	\$0	\$0
55310000015900	PRDMTROUGE/GENERAL/LABOR/MLPGP22A	\$77,426	D-DP01	\$77,426	\$0	\$0	\$0	\$0
55310000015907	PRDMTROUGE/GENERAL/LABOR/MLPP2U7	\$40,325	D-DP01	\$40,325	\$0	\$0	\$0	\$0
55310000015908	PRDMTROUGE/GENERAL/LABOR/MLPP2U8	\$61,313	D-DP01	\$61,313	\$0	\$0	\$0	\$0
55310000015909	PRDMTROUGE/GENERAL/LABOR/MLPP2AU9	\$131,963	D-DP01	\$131,963	\$0	\$0	\$0	\$0
55310000015910	PRDMTROUGE/GENERAL/LABOR/MLPP2AU10	\$196,983	D-DP01	\$196,983	\$0	\$0	\$0	\$0
55310000017510	PRDMTROUGE/GENERAL/LABOR/ContrComm	\$27,895	D-DP01	\$27,895	\$0	\$0	\$0	\$0
55310000017530	PRDMTROUGE/GENERAL/LABOR/SubRelEng	\$1,197	D-DP01	\$1,197	\$0	\$0	\$0	\$0
55310000017540	PRDMTROUGE/GENERAL/LABOR/SCADA	\$67,884	D-DP01	\$67,884	\$0	\$0	\$0	\$0
55310000018751	PRDMTROUGE/GENERAL/LABOR/MWBBusiness	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55310000025800	PRDMTROUGE/GENERAL/PFCT/MLPP1GN	\$795	D-DP01	\$795	\$0	\$0	\$0	\$0
55310000025803	PRDMTROUGE/GENERAL/PFCT/MLPP1U3	(\$10,140)	D-DP01	(\$10,140)	\$0	\$0	\$0	\$0
55310000025900	PRDMTROUGE/GENERAL/PFCT/MLPGP22A	\$25,000	D-DP01	\$25,000	\$0	\$0	\$0	\$0
55310000025907	PRDMTROUGE/GENERAL/PFCT/MLPP2U7	\$29,120	D-DP01	\$29,120	\$0	\$0	\$0	\$0
55310000025908	PRDMTROUGE/GENERAL/PFCT/MLPP2U8	\$11,807	D-DP01	\$11,807	\$0	\$0	\$0	\$0
55310000025909	PRDMTROUGE/GENERAL/PFCT/MLPP2AU9	\$1,000	D-DP01	\$1,000	\$0	\$0	\$0	\$0
55310000025910	PRDMTROUGE/GENERAL/PFCT/MLPP2AU10	\$5,227	D-DP01	\$5,227	\$0	\$0	\$0	\$0
55310000027510	PRDMTROUGE/GENERAL/PFCT/ContrComm	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55310000027540	PRDMTROUGE/GENERAL/PFCT/SCADA	\$55,220	D-DP01	\$55,220	\$0	\$0	\$0	\$0
55310000035440	PRDMTROUGE/GENERAL/MLSP/BelugaGP	\$40,584	D-DP01	\$40,584	\$0	\$0	\$0	\$0
55310000035443	PRDMTROUGE/GENERAL/MLSP/Blg3	\$893	D-DP01	\$893	\$0	\$0	\$0	\$0
55310000035445	PRDMTROUGE/GENERAL/MLSP/Blg5	\$5,374	D-DP01	\$5,374	\$0	\$0	\$0	\$0
55310000035447	PRDMTROUGE/GENERAL/MLSP/Blg7	\$700	D-DP01	\$700	\$0	\$0	\$0	\$0
55310000035700	PRDMTROUGE/GENERAL/MLSP/SPPGEN	\$808,342	D-DP01	\$808,342	\$0	\$0	\$0	\$0
55310000035710	PRDMTROUGE/GENERAL/MLSP/UNIT11CTG	\$57,227	D-DP01	\$57,227	\$0	\$0	\$0	\$0
55310000035720	PRDMTROUGE/GENERAL/MLSP/UNIT12CTG	\$100,722	D-DP01	\$100,722	\$0	\$0	\$0	\$0
55310000035730	PRDMTROUGE/GENERAL/MLSP/UNIT13CTG	\$133,392	D-DP01	\$133,392	\$0	\$0	\$0	\$0
55310000035762	PRDMTROUGE/GENERAL/MLSP/GASCOMP2	\$2,448	D-DP01	\$2,448	\$0	\$0	\$0	\$0
55310000035800	PRDMTROUGE/GENERAL/MLSP/MLPP1GN	\$3,746	D-DP01	\$3,746	\$0	\$0	\$0	\$0
55310000035803	PRDMTROUGE/GENERAL/MLSP/MLPP1U3	\$2,334	D-DP01	\$2,334	\$0	\$0	\$0	\$0
55310000035804	PRDMTROUGE/GENERAL/MLSP/MLPP1U4	\$9,105	D-DP01	\$9,105	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55310000035900	PRDMTROUGE/GENERAL/MLSP/MLPGP22A	\$299,197	D-DP01	\$299,197	\$0	\$0	\$0	\$0
55310000035907	PRDMTROUGE/GENERAL/MLSP/MLPP2U7	\$20,615	D-DP01	\$20,615	\$0	\$0	\$0	\$0
55310000035908	PRDMTROUGE/GENERAL/MLSP/MLPP2U8	\$71,722	D-DP01	\$71,722	\$0	\$0	\$0	\$0
55310000035909	PRDMTROUGE/GENERAL/MLSP/MLPP2AU9	\$54,834	D-DP01	\$54,834	\$0	\$0	\$0	\$0
55310000035910	PRDMTROUGE/GENERAL/MLSP/MLPP2AU10	\$128,871	D-DP01	\$128,871	\$0	\$0	\$0	\$0
55310000037510	PRDMTROUGE/GENERAL/MLSP/ContrComm	(\$9,503)	D-DP01	(\$9,503)	\$0	\$0	\$0	\$0
55310000038751	PRDMTROUGE/GENERAL/MLSP/MWBusiness	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55310000047510	PRDMTROUGE/GENERAL/TRANS/ContrComm	\$1,694	D-DP01	\$1,694	\$0	\$0	\$0	\$0
55310000048751	PRDMTROUGE/GENERAL/TRANS/MWBusiness	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55310000145005	PRDMTROUGE/GENERAL/ILCD/PeakHydro	(\$1,332)	D-DP01	(\$1,332)	\$0	\$0	\$0	\$0
55310000145440	PRDMTROUGE/GENERAL/ILCD/BelugaGP	\$64,583	D-DP01	\$64,583	\$0	\$0	\$0	\$0
55310000145441	PRDMTROUGE/GENERAL/ILCD/Blg1	\$1,471	D-DP01	\$1,471	\$0	\$0	\$0	\$0
55310000145445	PRDMTROUGE/GENERAL/ILCD/Blg5	\$22,484	D-DP01	\$22,484	\$0	\$0	\$0	\$0
55310000145447	PRDMTROUGE/GENERAL/ILCD/Blg7	\$22,136	D-DP01	\$22,136	\$0	\$0	\$0	\$0
55310000145700	PRDMTROUGE/GENERAL/ILCD/SPPGEN	\$8,051	D-DP01	\$8,051	\$0	\$0	\$0	\$0
55310000145710	PRDMTROUGE/GENERAL/ILCD/UNIT11CTG	\$27,197	D-DP01	\$27,197	\$0	\$0	\$0	\$0
55310000145720	PRDMTROUGE/GENERAL/ILCD/UNIT12CTG	\$62,028	D-DP01	\$62,028	\$0	\$0	\$0	\$0
55310000145730	PRDMTROUGE/GENERAL/ILCD/UNIT13CTG	\$26,345	D-DP01	\$26,345	\$0	\$0	\$0	\$0
55310000145762	PRDMTROUGE/GENERAL/ILCD/GASCOMP2	(\$325)	D-DP01	(\$325)	\$0	\$0	\$0	\$0
55310000145800	PRDMTROUGE/GENERAL/ILCD/MLPP1GN	\$158,414	D-DP01	\$158,414	\$0	\$0	\$0	\$0
55310000145803	PRDMTROUGE/GENERAL/ILCD/MLPP1U3	\$34,879	D-DP01	\$34,879	\$0	\$0	\$0	\$0
55310000145804	PRDMTROUGE/GENERAL/ILCD/MLPP1U4	\$38,924	D-DP01	\$38,924	\$0	\$0	\$0	\$0
55310000145900	PRDMTROUGE/GENERAL/ILCD/MLPGP22A	\$34,288	D-DP01	\$34,288	\$0	\$0	\$0	\$0
55310000145907	PRDMTROUGE/GENERAL/ILCD/MLPP2U7	\$18,429	D-DP01	\$18,429	\$0	\$0	\$0	\$0
55310000145908	PRDMTROUGE/GENERAL/ILCD/MLPP2U8	\$27,650	D-DP01	\$27,650	\$0	\$0	\$0	\$0
55310000145909	PRDMTROUGE/GENERAL/ILCD/MLPP2AU9	\$52,615	D-DP01	\$52,615	\$0	\$0	\$0	\$0
55310000145910	PRDMTROUGE/GENERAL/ILCD/MLPP2AU10	\$77,385	D-DP01	\$77,385	\$0	\$0	\$0	\$0
55310000145962	PRDMTROUGE/GENERAL/ILCD/MLPP2AGC2	(\$736)	D-DP01	(\$736)	\$0	\$0	\$0	\$0
55310000147510	PRDMTROUGE/GENERAL/ILCD/ContrComm	\$18,963	D-DP01	\$18,963	\$0	\$0	\$0	\$0
55310000147530	PRDMTROUGE/GENERAL/ILCD/SubRelEng	(\$122)	D-DP01	(\$122)	\$0	\$0	\$0	\$0
55310000147540	PRDMTROUGE/GENERAL/ILCD/SCADA	\$53,575	D-DP01	\$53,575	\$0	\$0	\$0	\$0
55310000148751	PRDMTROUGE/GENERAL/ILCD/MWBusiness	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55310000225910	PRDMTROUGE/GENERAL/TOOLS/MLPP2AU10	\$3,822	D-DP01	\$3,822	\$0	\$0	\$0	\$0
55310010007530	PRDMTROUGE/COR EQ MNT/OTHER/SubRelEng	\$20	D-DP01	\$20	\$0	\$0	\$0	\$0
55310010017530	PRDMTROUGE/COR EQ MNT/LABOR/SubRelEng	\$5,558	D-DP01	\$5,558	\$0	\$0	\$0	\$0
55310010037530	PRDMTROUGE/COR EQ MNT/MLSP/SubRelEng	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55310010047530	PRDMTROUGE/COR EQ MNT/TRANS/SubRelEng	\$4,663	D-DP01	\$4,663	\$0	\$0	\$0	\$0
55310010147510	PRDMTROUGE/COR EQ MNT/ILCD/ContrComm	(\$165)	D-DP01	(\$165)	\$0	\$0	\$0	\$0
55310010147530	PRDMTROUGE/COR EQ MNT/ILCD/SubRelEng	\$1,552	D-DP01	\$1,552	\$0	\$0	\$0	\$0
55310011147510	PRDMTROUGE/PRE EQ MNT/ILCD/ContrComm	(\$1,832)	D-DP01	(\$1,832)	\$0	\$0	\$0	\$0
55310626125440	PRDMTROUGE/BELUGA./DACL/BelugaGP	\$1,228,692	D-DP01	\$1,228,692	\$0	\$0	\$0	\$0
55330000005710	PRDMTGENUN/GENERAL/OTHER/UNIT11CTG	\$26	D-DP01	\$26	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55330000015445	PRDMTGENUN/GENERAL/LABOR/Blg5	\$1,619	D-DP01	\$1,619	\$0	\$0	\$0	\$0
55330000015700	PRDMTGENUN/GENERAL/LABOR/SPPGEN	\$20,117	D-DP01	\$20,117	\$0	\$0	\$0	\$0
55330000015710	PRDMTGENUN/GENERAL/LABOR/UNIT11CTG	\$63,537	D-DP01	\$63,537	\$0	\$0	\$0	\$0
55330000015720	PRDMTGENUN/GENERAL/LABOR/UNIT12CTG	\$23,172	D-DP01	\$23,172	\$0	\$0	\$0	\$0
55330000015730	PRDMTGENUN/GENERAL/LABOR/UNIT13CTG	\$3,016	D-DP01	\$3,016	\$0	\$0	\$0	\$0
55330000015800	PRDMTGENUN/GENERAL/LABOR/MLPP1GN	\$52,961	D-DP01	\$52,961	\$0	\$0	\$0	\$0
55330000015803	PRDMTGENUN/GENERAL/LABOR/MLPP1U3	\$71,286	D-DP01	\$71,286	\$0	\$0	\$0	\$0
55330000015804	PRDMTGENUN/GENERAL/LABOR/MLPP1U4	\$6,107	D-DP01	\$6,107	\$0	\$0	\$0	\$0
55330000015900	PRDMTGENUN/GENERAL/LABOR/MLPGP22A	\$36,791	D-DP01	\$36,791	\$0	\$0	\$0	\$0
55330000015907	PRDMTGENUN/GENERAL/LABOR/MLPP2U7	\$22,827	D-DP01	\$22,827	\$0	\$0	\$0	\$0
55330000015908	PRDMTGENUN/GENERAL/LABOR/MLPP2U8	\$7,843	D-DP01	\$7,843	\$0	\$0	\$0	\$0
55330000015909	PRDMTGENUN/GENERAL/LABOR/MLPP2AU9	\$16,811	D-DP01	\$16,811	\$0	\$0	\$0	\$0
55330000015910	PRDMTGENUN/GENERAL/LABOR/MLPP2AU10	\$18,602	D-DP01	\$18,602	\$0	\$0	\$0	\$0
55330000025710	PRDMTGENUN/GENERAL/PFCT/UNIT11CTG	\$86,112	D-DP01	\$86,112	\$0	\$0	\$0	\$0
55330000025907	PRDMTGENUN/GENERAL/PFCT/MLPP2U7	\$10,267	D-DP01	\$10,267	\$0	\$0	\$0	\$0
55330000025908	PRDMTGENUN/GENERAL/PFCT/MLPP2U8	\$10,740	D-DP01	\$10,740	\$0	\$0	\$0	\$0
55330000025910	PRDMTGENUN/GENERAL/PFCT/MLPP2AU10	\$3,740	D-DP01	\$3,740	\$0	\$0	\$0	\$0
55330000035440	PRDMTGENUN/GENERAL/MLSP/BelugaGP	\$39,525	D-DP01	\$39,525	\$0	\$0	\$0	\$0
55330000035441	PRDMTGENUN/GENERAL/MLSP/Blg1	\$121	D-DP01	\$121	\$0	\$0	\$0	\$0
55330000035445	PRDMTGENUN/GENERAL/MLSP/Blg5	\$3,850	D-DP01	\$3,850	\$0	\$0	\$0	\$0
55330000035447	PRDMTGENUN/GENERAL/MLSP/Blg7	\$8,318	D-DP01	\$8,318	\$0	\$0	\$0	\$0
55330000035700	PRDMTGENUN/GENERAL/MLSP/SPPGEN	\$16,035	D-DP01	\$16,035	\$0	\$0	\$0	\$0
55330000035710	PRDMTGENUN/GENERAL/MLSP/UNIT11CTG	\$40,278	D-DP01	\$40,278	\$0	\$0	\$0	\$0
55330000035720	PRDMTGENUN/GENERAL/MLSP/UNIT12CTG	\$25,930	D-DP01	\$25,930	\$0	\$0	\$0	\$0
55330000035730	PRDMTGENUN/GENERAL/MLSP/UNIT13CTG	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55330000035800	PRDMTGENUN/GENERAL/MLSP/MLPP1GN	\$30,261	D-DP01	\$30,261	\$0	\$0	\$0	\$0
55330000035803	PRDMTGENUN/GENERAL/MLSP/MLPP1U3	\$177,532	D-DP01	\$177,532	\$0	\$0	\$0	\$0
55330000035900	PRDMTGENUN/GENERAL/MLSP/MLPGP22A	\$179,614	D-DP01	\$179,614	\$0	\$0	\$0	\$0
55330000035907	PRDMTGENUN/GENERAL/MLSP/MLPP2U7	\$4,523	D-DP01	\$4,523	\$0	\$0	\$0	\$0
55330000035908	PRDMTGENUN/GENERAL/MLSP/MLPP2U8	\$18,892	D-DP01	\$18,892	\$0	\$0	\$0	\$0
55330000035909	PRDMTGENUN/GENERAL/MLSP/MLPP2AU9	\$15,283	D-DP01	\$15,283	\$0	\$0	\$0	\$0
55330000035910	PRDMTGENUN/GENERAL/MLSP/MLPP2AU10	\$17,191	D-DP01	\$17,191	\$0	\$0	\$0	\$0
55330000145440	PRDMTGENUN/GENERAL/ILCD/BelugaGP	(\$787)	D-DP01	(\$787)	\$0	\$0	\$0	\$0
55330000145443	PRDMTGENUN/GENERAL/ILCD/Blg3	(\$389)	D-DP01	(\$389)	\$0	\$0	\$0	\$0
55330000145445	PRDMTGENUN/GENERAL/ILCD/Blg5	\$654	D-DP01	\$654	\$0	\$0	\$0	\$0
55330000145700	PRDMTGENUN/GENERAL/ILCD/SPPGEN	\$12,798	D-DP01	\$12,798	\$0	\$0	\$0	\$0
55330000145710	PRDMTGENUN/GENERAL/ILCD/UNIT11CTG	\$34,658	D-DP01	\$34,658	\$0	\$0	\$0	\$0
55330000145720	PRDMTGENUN/GENERAL/ILCD/UNIT12CTG	\$11,514	D-DP01	\$11,514	\$0	\$0	\$0	\$0
55330000145730	PRDMTGENUN/GENERAL/ILCD/UNIT13CTG	(\$6,118)	D-DP01	(\$6,118)	\$0	\$0	\$0	\$0
55330000145800	PRDMTGENUN/GENERAL/ILCD/MLPP1GN	\$28,223	D-DP01	\$28,223	\$0	\$0	\$0	\$0
55330000145803	PRDMTGENUN/GENERAL/ILCD/MLPP1U3	\$29,710	D-DP01	\$29,710	\$0	\$0	\$0	\$0
55330000145804	PRDMTGENUN/GENERAL/ILCD/MLPP1U4	\$2,844	D-DP01	\$2,844	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55330000145900	PRDMTGENUN/GENERAL/ILCD/MLPGP22A	\$16,304	D-DP01	\$16,304	\$0	\$0	\$0	\$0
55330000145907	PRDMTGENUN/GENERAL/ILCD/MLPP2U7	\$9,274	D-DP01	\$9,274	\$0	\$0	\$0	\$0
55330000145908	PRDMTGENUN/GENERAL/ILCD/MLPP2U8	\$2,993	D-DP01	\$2,993	\$0	\$0	\$0	\$0
55330000145909	PRDMTGENUN/GENERAL/ILCD/MLPP2AU9	\$6,049	D-DP01	\$6,049	\$0	\$0	\$0	\$0
55330000145910	PRDMTGENUN/GENERAL/ILCD/MLPP2AU10	\$7,495	D-DP01	\$7,495	\$0	\$0	\$0	\$0
55396601052101	PRODWHSC/CLRLBR/CALC/Corporate	\$833,799	D-DP01	\$833,799	\$0	\$0	\$0	\$0
55396602052101	PRODWHSC/CLRPROFSVC/CALC/Corporate	\$39,211	D-DP01	\$39,211	\$0	\$0	\$0	\$0
55396603052101	PRODWHSC/CLROTHER/CALC/Corporate	\$33,457	D-DP01	\$33,457	\$0	\$0	\$0	\$0
55396607052101	PRODWHSC/CLRVHCLFL/CALC/Corporate	\$175	D-DP01	\$175	\$0	\$0	\$0	\$0
55396609052101	PRODWHSC/CLRLEASES/CALC/Corporate	\$200,907	D-DP01	\$200,907	\$0	\$0	\$0	\$0
55396612052101	PRODWHSC/CLRDPRC/AM/CALC/Corporate	\$101,603	D-DP01	\$101,603	\$0	\$0	\$0	\$0
55397601052101	PRODGARCLR/CLRLBR/CALC/Corporate	\$304,083	D-DP01	\$304,083	\$0	\$0	\$0	\$0
55397602052101	PRODGARCLR/CLRPROFSVC/CALC/Corporate	\$21,666	D-DP01	\$21,666	\$0	\$0	\$0	\$0
55397603052101	PRODGARCLR/CLROTHER/CALC/Corporate	\$37,628	D-DP01	\$37,628	\$0	\$0	\$0	\$0
55397607052101	PRODGARCLR/CLRVHCLFL/CALC/Corporate	\$70,293	D-DP01	\$70,293	\$0	\$0	\$0	\$0
55397608052101	PRODGARCLR/CLRVHCLPRT/CALC/Corporate	\$97,232	D-DP01	\$97,232	\$0	\$0	\$0	\$0
55397612052101	PRODGARCLR/CLRDPRC/AM/CALC/Corporate	\$253,312	D-DP01	\$253,312	\$0	\$0	\$0	\$0
55399271122101	PRDEXPCLR/SFTAMRT/DACL/Corporate	\$52,852	D-DP01	\$52,852	\$0	\$0	\$0	\$0
55399601052101	PRDEXPCLR/CLRLBR/CALC/Corporate	\$652,013	D-DP01	\$652,013	\$0	\$0	\$0	\$0
55399602052101	PRDEXPCLR/CLRPROFSVC/CALC/Corporate	\$33,289	D-DP01	\$33,289	\$0	\$0	\$0	\$0
55399603052101	PRDEXPCLR/CLROTHER/CALC/Corporate	(\$78,755)	D-DP01	(\$78,755)	\$0	\$0	\$0	\$0
55399610052101	PRDEXPCLR/CLRSFTWR/CALC/Corporate	\$338,764	D-DP01	\$338,764	\$0	\$0	\$0	\$0
55399611052101	PRDEXPCLR/CLRHRDWR/CALC/Corporate	\$108,785	D-DP01	\$108,785	\$0	\$0	\$0	\$0
55399612052101	PRDEXPCLR/CLRDPRC/AM/CALC/Corporate	\$77,594	D-DP01	\$77,594	\$0	\$0	\$0	\$0
55400000005700	PRDMTMSOTH/GENERAL/OTHER/SPGEN	\$13	D-DP01	\$13	\$0	\$0	\$0	\$0
55400000005800	PRDMTMSOTH/GENERAL/OTHER/MLPP1GN	\$197	D-DP01	\$197	\$0	\$0	\$0	\$0
55400000015440	PRDMTMSOTH/GENERAL/LABOR/BelugaGP	\$635	D-DP01	\$635	\$0	\$0	\$0	\$0
55400000015650	PRDMTMSOTH/GENERAL/LABOR/MSESS	\$7,699	D-DP01	\$7,699	\$0	\$0	\$0	\$0
55400000025650	PRDMTMSOTH/GENERAL/PFCT/MSESS	\$9,771	D-DP01	\$9,771	\$0	\$0	\$0	\$0
55400000025900	PRDMTMSOTH/GENERAL/PFCT/MLPGP22A	\$110	D-DP01	\$110	\$0	\$0	\$0	\$0
55400000035430	PRDMTMSOTH/GENERAL/MLSP/IGT	\$640	D-DP01	\$640	\$0	\$0	\$0	\$0
55400000035800	PRDMTMSOTH/GENERAL/MLSP/MLPP1GN	\$498	D-DP01	\$498	\$0	\$0	\$0	\$0
55400000035900	PRDMTMSOTH/GENERAL/MLSP/MLPGP22A	\$27,741	D-DP01	\$27,741	\$0	\$0	\$0	\$0
55400000145440	PRDMTMSOTH/GENERAL/ILCD/BelugaGP	\$353	D-DP01	\$353	\$0	\$0	\$0	\$0
55400000145650	PRDMTMSOTH/GENERAL/ILCD/MSESS	\$4,397	D-DP01	\$4,397	\$0	\$0	\$0	\$0
55400000145700	PRDMTMSOTH/GENERAL/ILCD/SPGEN	\$26	D-DP01	\$26	\$0	\$0	\$0	\$0
55400000145800	PRDMTMSOTH/GENERAL/ILCD/MLPP1GN	(\$2,328)	D-DP01	(\$2,328)	\$0	\$0	\$0	\$0
55400000145900	PRDMTMSOTH/GENERAL/ILCD/MLPGP22A	(\$527)	D-DP01	(\$527)	\$0	\$0	\$0	\$0
55400000225900	PRDMTMSOTH/GENERAL/TOOLS/MLPGP22A	\$78,677	D-DP01	\$78,677	\$0	\$0	\$0	\$0
55400578035440	PRDMTMSOTH/SFTYEQUIP/MLSP/BelugaGP	\$160	D-DP01	\$160	\$0	\$0	\$0	\$0
55400696025430	PRDMTMSOTH/Environmnt/PFCT/IGT	\$20	D-DP01	\$20	\$0	\$0	\$0	\$0
55400696025440	PRDMTMSOTH/Environmnt/PFCT/BelugaGP	\$24,997	D-DP01	\$24,997	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55400696025700	PRDMTMSOTH/Environmnt/PFCT/SPPGEN	\$9,078	D-DP01	\$9,078	\$0	\$0	\$0	\$0
55400696025800	PRDMTMSOTH/Environmnt/PFCT/MLPP1GN	\$83	D-DP01	\$83	\$0	\$0	\$0	\$0
55400696025900	PRDMTMSOTH/Environmnt/PFCT/MLPGP22A	(\$4,510)	D-DP01	(\$4,510)	\$0	\$0	\$0	\$0
55410000015440	PRODMNTROU/GENERAL/LABOR/BelugaGP	\$72,300	D-DP01	\$72,300	\$0	\$0	\$0	\$0
55410000015700	PRODMNTROU/GENERAL/LABOR/SPPGEN	\$169,655	D-DP01	\$169,655	\$0	\$0	\$0	\$0
55410000015800	PRODMNTROU/GENERAL/LABOR/MLPP1GN	\$34,769	D-DP01	\$34,769	\$0	\$0	\$0	\$0
55410000015805	PRODMNTROU/GENERAL/LABOR/MLPP1BS	\$3,239	D-DP01	\$3,239	\$0	\$0	\$0	\$0
55410000015900	PRODMNTROU/GENERAL/LABOR/MLPGP22A	\$110,971	D-DP01	\$110,971	\$0	\$0	\$0	\$0
55410000025900	PRODMNTROU/GENERAL/PFCT/MLPGP22A	\$165,640	D-DP01	\$165,640	\$0	\$0	\$0	\$0
55410000035440	PRODMNTROU/GENERAL/MLSP/BelugaGP	\$181	D-DP01	\$181	\$0	\$0	\$0	\$0
55410000035700	PRODMNTROU/GENERAL/MLSP/SPPGEN	\$1,080	D-DP01	\$1,080	\$0	\$0	\$0	\$0
55410000035800	PRODMNTROU/GENERAL/MLSP/MLPP1GN	\$7,708	D-DP01	\$7,708	\$0	\$0	\$0	\$0
55410000035900	PRODMNTROU/GENERAL/MLSP/MLPGP22A	\$82,921	D-DP01	\$82,921	\$0	\$0	\$0	\$0
55410000145440	PRODMNTROU/GENERAL/ILCD/BelugaGP	\$35,551	D-DP01	\$35,551	\$0	\$0	\$0	\$0
55410000145700	PRODMNTROU/GENERAL/ILCD/SPPGEN	\$99,248	D-DP01	\$99,248	\$0	\$0	\$0	\$0
55410000145800	PRODMNTROU/GENERAL/ILCD/MLPP1GN	\$12,485	D-DP01	\$12,485	\$0	\$0	\$0	\$0
55410000145805	PRODMNTROU/GENERAL/ILCD/MLPP1BS	\$1,094	D-DP01	\$1,094	\$0	\$0	\$0	\$0
55410000145900	PRODMNTROU/GENERAL/ILCD/MLPGP22A	\$49,304	D-DP01	\$49,304	\$0	\$0	\$0	\$0
55430000015700	PRODMNTUNS/GENERAL/LABOR/SPPGEN	\$11,864	D-DP01	\$11,864	\$0	\$0	\$0	\$0
55430000015800	PRODMNTUNS/GENERAL/LABOR/MLPP1GN	\$10,203	D-DP01	\$10,203	\$0	\$0	\$0	\$0
55430000015900	PRODMNTUNS/GENERAL/LABOR/MLPGP22A	\$50,972	D-DP01	\$50,972	\$0	\$0	\$0	\$0
55430000025650	PRODMNTUNS/GENERAL/PFCT/MSESS	\$49,881	D-DP01	\$49,881	\$0	\$0	\$0	\$0
55430000025700	PRODMNTUNS/GENERAL/PFCT/SPPGEN	\$35,600	D-DP01	\$35,600	\$0	\$0	\$0	\$0
55430000035700	PRODMNTUNS/GENERAL/MLSP/SPPGEN	\$6,366	D-DP01	\$6,366	\$0	\$0	\$0	\$0
55430000035900	PRODMNTUNS/GENERAL/MLSP/MLPGP22A	\$10,423	D-DP01	\$10,423	\$0	\$0	\$0	\$0
55430000145440	PRODMNTUNS/GENERAL/ILCD/BelugaGP	(\$17)	D-DP01	(\$17)	\$0	\$0	\$0	\$0
55430000145700	PRODMNTUNS/GENERAL/ILCD/SPPGEN	\$6,570	D-DP01	\$6,570	\$0	\$0	\$0	\$0
55430000145800	PRODMNTUNS/GENERAL/ILCD/MLPP1GN	\$5,447	D-DP01	\$5,447	\$0	\$0	\$0	\$0
55430000145900	PRODMNTUNS/GENERAL/ILCD/MLPGP22A	\$22,382	D-DP01	\$22,382	\$0	\$0	\$0	\$0
Total Other Power Production Expense		\$40,241,403		\$40,241,403	\$0	\$0	\$0	\$0
Purchased Power Expense								
55500061007410	PURPOW/MEA/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500061007410	PURPOW/MEA/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500062007410	PURPOW/GVEA/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500070007410	PURPOW/BRADLKE/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500072007410	PURPOW/BRLKSEW/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500131007410	PURPOW/QFPURCHASE/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500141007410	PURPOW/FIREISLND/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500141122101	PURPOW/FIREISLND/DACL/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500143007410	PURPOW/BELUGARU/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55500600002101	PURPOW/CLRCRDS/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55500619005500	PURPOW/EKLUTNA/OTHER/Eklt	\$2,541,820	D-DP01	\$2,541,820	\$0	\$0	\$0	\$0
55500655007410	PURPOW/EGS PP/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55600000007410	SYSCTRLDIS/GENERAL/OTHER/SystemCont	\$58,976	D-DP01	\$58,976	\$0	\$0	\$0	\$0
55600000017410	SYSCTRLDIS/GENERAL/LABOR/SystemCont	\$1,382,101	D-DP01	\$1,382,101	\$0	\$0	\$0	\$0
55600000017510	SYSCTRLDIS/GENERAL/LABOR/ContrComm	\$2,965	D-DP01	\$2,965	\$0	\$0	\$0	\$0
55600000017540	SYSCTRLDIS/GENERAL/LABOR/SCADA	\$257,883	D-DP01	\$257,883	\$0	\$0	\$0	\$0
55600000027410	SYSCTRLDIS/GENERAL/PFCT/SystemCont	\$130,701	D-DP01	\$130,701	\$0	\$0	\$0	\$0
55600000027540	SYSCTRLDIS/GENERAL/PFCT/SCADA	\$465,693	D-DP01	\$465,693	\$0	\$0	\$0	\$0
55600000037410	SYSCTRLDIS/GENERAL/MLSP/SystemCont	\$9,273	D-DP01	\$9,273	\$0	\$0	\$0	\$0
55600000037510	SYSCTRLDIS/GENERAL/MLSP/ContrComm	\$2,441	D-DP01	\$2,441	\$0	\$0	\$0	\$0
55600000037540	SYSCTRLDIS/GENERAL/MLSP/SCADA	\$29,006	D-DP01	\$29,006	\$0	\$0	\$0	\$0
55600000047410	SYSCTRLDIS/GENERAL/TRANS/SystemCont	\$2,140	D-DP01	\$2,140	\$0	\$0	\$0	\$0
55600000067410	SYSCTRLDIS/GENERAL/UTILITIES/SystemCont	\$6,933	D-DP01	\$6,933	\$0	\$0	\$0	\$0
55600000097410	SYSCTRLDIS/GENERAL/LEASES/SystemCont	\$2,538	D-DP01	\$2,538	\$0	\$0	\$0	\$0
55600000147410	SYSCTRLDIS/GENERAL/ILCD/SystemCont	\$770,481	D-DP01	\$770,481	\$0	\$0	\$0	\$0
55600000147510	SYSCTRLDIS/GENERAL/ILCD/ContrComm	\$779	D-DP01	\$779	\$0	\$0	\$0	\$0
55600000147540	SYSCTRLDIS/GENERAL/ILCD/SCADA	\$206,017	D-DP01	\$206,017	\$0	\$0	\$0	\$0
55600000157410	SYSCTRLDIS/GENERAL/CTIA/SystemCont	(\$41,350)	D-DP01	(\$41,350)	\$0	\$0	\$0	\$0
55600000217410	SYSCTRLDIS/GENERAL/TRED/SystemCont	\$5,236	D-DP01	\$5,236	\$0	\$0	\$0	\$0
55600000217540	SYSCTRLDIS/GENERAL/TRED/SCADA	\$9,946	D-DP01	\$9,946	\$0	\$0	\$0	\$0
55600065017410	SYSCTRLDIS/AEA/LABOR/SystemCont	\$78,790	D-DP01	\$78,790	\$0	\$0	\$0	\$0
55600065147410	SYSCTRLDIS/AEA/ILCD/SystemCont	\$36,158	D-DP01	\$36,158	\$0	\$0	\$0	\$0
55600143012600	SYSCTRLDIS/BELUGARU/LABOR/FuelCorp	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55600143017420	SYSCTRLDIS/BELUGARU/LABOR/Fuel Ops	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55600143142600	SYSCTRLDIS/BELUGARU/ILCD/FuelCorp	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55600143147420	SYSCTRLDIS/BELUGARU/ILCD/Fuel Ops	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55600245012600	SYSCTRLDIS/FUELMGMT/LABOR/FuelCorp	\$592,541	D-DP01	\$592,541	\$0	\$0	\$0	\$0
55600245017420	SYSCTRLDIS/FUELMGMT/LABOR/Fuel Ops	\$128,029	D-DP01	\$128,029	\$0	\$0	\$0	\$0
55600245142600	SYSCTRLDIS/FUELMGMT/ILCD/FuelCorp	\$421,478	D-DP01	\$421,478	\$0	\$0	\$0	\$0
55600245147420	SYSCTRLDIS/FUELMGMT/ILCD/Fuel Ops	\$90,950	D-DP01	\$90,950	\$0	\$0	\$0	\$0
55600531007410	SYSCTRLDIS/DUES/OTHER/SystemCont	\$819	D-DP01	\$819	\$0	\$0	\$0	\$0
55600904013310	SYSCTRLDIS/PWRDELVRV/LABOR/Bus & Tech	\$1,134	D-DP01	\$1,134	\$0	\$0	\$0	\$0
55600904013320	SYSCTRLDIS/PWRDELVRV/LABOR/Opr & Tech	\$13,347	D-DP01	\$13,347	\$0	\$0	\$0	\$0
55600904013360	SYSCTRLDIS/PWRDELVRV/LABOR/IS Support	\$5,437	D-DP01	\$5,437	\$0	\$0	\$0	\$0
55600904103390	SYSCTRLDIS/PWRDELVRV/SWCL/IS Softwar	(\$70,125)	D-DP01	(\$70,125)	\$0	\$0	\$0	\$0
55600904143310	SYSCTRLDIS/PWRDELVRV/ILCD/Bus & Tech	\$289	D-DP01	\$289	\$0	\$0	\$0	\$0
55600904143320	SYSCTRLDIS/PWRDELVRV/ILCD/Opr & Tech	\$6,361	D-DP01	\$6,361	\$0	\$0	\$0	\$0
55600904143360	SYSCTRLDIS/PWRDELVRV/ILCD/IS Support	\$2,139	D-DP01	\$2,139	\$0	\$0	\$0	\$0
55610065007410	SYSCTRLINT/AEA/OTHER/SystemCont	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
55697601052101	PURCHGARCL/CLRLBR/CALC/Corporate	\$676	D-DP01	\$676	\$0	\$0	\$0	\$0
55697602052101	PURCHGARCL/CLRPROFSVC/CALC/Corporate	\$51	D-DP01	\$51	\$0	\$0	\$0	\$0
55697603052101	PURCHGARCL/CLROTHER/CALC/Corporate	\$89	D-DP01	\$89	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
55697607052101	PURCHGARCL/CLRVHCLFL/CALC/Corporate	\$166	D-DP01	\$166	\$0	\$0	\$0	\$0
55697608052101	PURCHGARCL/CLRVHCLPRT/CALC/Corporate	\$230	D-DP01	\$230	\$0	\$0	\$0	\$0
55697612052101	PURCHGARCL/CLRDPRC/AM/CALC/Corporate	\$504	D-DP01	\$504	\$0	\$0	\$0	\$0
55699601052101	PRDDISPCLR/CLRLBR/CALC/Corporate	\$140,123	D-DP01	\$140,123	\$0	\$0	\$0	\$0
55699602052101	PRDDISPCLR/CLRPROFSVC/CALC/Corporate	\$7,177	D-DP01	\$7,177	\$0	\$0	\$0	\$0
55699603052101	PRDDISPCLR/CLROTHER/CALC/Corporate	(\$16,980)	D-DP01	(\$16,980)	\$0	\$0	\$0	\$0
55699610052101	PRDDISPCLR/CLRSFTWR/CALC/Corporate	\$73,039	D-DP01	\$73,039	\$0	\$0	\$0	\$0
55699611052101	PRDDISPCLR/CLRHRDWR/CALC/Corporate	\$23,455	D-DP01	\$23,455	\$0	\$0	\$0	\$0
55699612052101	PRDDISPCLR/CLRDPRC/AM/CALC/Corporate	\$16,729	D-DP01	\$16,729	\$0	\$0	\$0	\$0
55700000005410	OTHPOWSUPP/GENERAL/OTHER/CLGP	\$12	D-DP01	\$12	\$0	\$0	\$0	\$0
55700271122101	OTHPOWSUPP/SFTAMRT/DACL/Corporate	\$52,743	D-DP01	\$52,743	\$0	\$0	\$0	\$0
55900000002501	REC EXPS/GENERAL/OTHER/Reg Affair	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
Total Purchased Power Expense		\$7,448,940		\$7,448,940	\$0	\$0	\$0	\$0
Transmission Expense								
56000000007662	TRNOPRSUPV/GENERAL/OTHER/Land Svcs	\$31	D-DT01	\$0	\$31	\$0	\$0	\$0
56000000007670	TRNOPRSUPV/GENERAL/OTHER/SPCUPADM	\$1,151	D-DT01	\$0	\$1,151	\$0	\$0	\$0
56000000017500	TRNOPRSUPV/GENERAL/LABOR/VPFIdOps	\$131,020	D-DT01	\$0	\$131,020	\$0	\$0	\$0
56000000017520	TRNOPRSUPV/GENERAL/LABOR/Substation	\$36,527	D-DT01	\$0	\$36,527	\$0	\$0	\$0
56000000017530	TRNOPRSUPV/GENERAL/LABOR/SubRelEng	\$55,275	D-DT01	\$0	\$55,275	\$0	\$0	\$0
56000000017550	TRNOPRSUPV/GENERAL/LABOR/TechSvcAdm	\$74,835	D-DT01	\$0	\$74,835	\$0	\$0	\$0
56000000017626	TRNOPRSUPV/GENERAL/LABOR/Mnt&Op Svc	\$5,543	D-DT01	\$0	\$5,543	\$0	\$0	\$0
56000000017628	TRNOPRSUPV/GENERAL/LABOR/Mnt&Constr	\$30,844	D-DT01	\$0	\$30,844	\$0	\$0	\$0
56000000017629	TRNOPRSUPV/GENERAL/LABOR/NRTHMNT&CO	\$33,680	D-DT01	\$0	\$33,680	\$0	\$0	\$0
56000000017662	TRNOPRSUPV/GENERAL/LABOR/Land Svcs	\$4,579	D-DT01	\$0	\$4,579	\$0	\$0	\$0
56000000017668	TRNOPRSUPV/GENERAL/LABOR/CAD/GIS	\$1,946	D-DT01	\$0	\$1,946	\$0	\$0	\$0
56000000017691	TRNOPRSUPV/GENERAL/LABOR/PROJECTS	\$6,936	D-DT01	\$0	\$6,936	\$0	\$0	\$0
56000000027662	TRNOPRSUPV/GENERAL/PFCT/Land Svcs	\$11,138	D-DT01	\$0	\$11,138	\$0	\$0	\$0
56000000097662	TRNOPRSUPV/GENERAL/LEASES/Land Svcs	(\$0)	D-DT01	\$0	(\$0)	\$0	\$0	\$0
56000000147500	TRNOPRSUPV/GENERAL/ILCD/VPFIdOps	\$96,155	D-DT01	\$0	\$96,155	\$0	\$0	\$0
56000000147520	TRNOPRSUPV/GENERAL/ILCD/Substation	\$24,626	D-DT01	\$0	\$24,626	\$0	\$0	\$0
56000000147530	TRNOPRSUPV/GENERAL/ILCD/SubRelEng	\$41,537	D-DT01	\$0	\$41,537	\$0	\$0	\$0
56000000147550	TRNOPRSUPV/GENERAL/ILCD/TechSvcAdm	\$50,123	D-DT01	\$0	\$50,123	\$0	\$0	\$0
56000000147626	TRNOPRSUPV/GENERAL/ILCD/Mnt&Op Svc	\$6,341	D-DT01	\$0	\$6,341	\$0	\$0	\$0
56000000147628	TRNOPRSUPV/GENERAL/ILCD/Mnt&Constr	\$22,859	D-DT01	\$0	\$22,859	\$0	\$0	\$0
56000000147629	TRNOPRSUPV/GENERAL/ILCD/NRTHMNT&CO	\$21,915	D-DT01	\$0	\$21,915	\$0	\$0	\$0
56000000147662	TRNOPRSUPV/GENERAL/ILCD/Land Svcs	\$3,841	D-DT01	\$0	\$3,841	\$0	\$0	\$0
56000000147668	TRNOPRSUPV/GENERAL/ILCD/CAD/GIS	\$1,243	D-DT01	\$0	\$1,243	\$0	\$0	\$0
56000000147690	TRNOPRSUPV/GENERAL/ILCD/TransEng	(\$60)	D-DT01	\$0	(\$60)	\$0	\$0	\$0
56000000147691	TRNOPRSUPV/GENERAL/ILCD/PROJECTS	\$5,873	D-DT01	\$0	\$5,873	\$0	\$0	\$0
56100000017410	TRNLDDISP/GENERAL/LABOR/SystemCont	\$991,419	D-DT01	\$0	\$991,419	\$0	\$0	\$0
56100000147410	TRNLDDISP/GENERAL/ILCD/SystemCont	\$513,906	D-DT01	\$0	\$513,906	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
56200000017510	TRNSTAEXP/GENERAL/LABOR/ContrComm	\$134	D-DT01	\$0	\$134	\$0	\$0	\$0
56200000147510	TRNSTAEXP/GENERAL/ILCD/ContrComm	(\$71)	D-DT01	\$0	(\$71)	\$0	\$0	\$0
56200001007520	TRNSTAEXP/STN SWITCH/OTHER/Substation	\$1,100	D-DT01	\$0	\$1,100	\$0	\$0	\$0
56200001017520	TRNSTAEXP/STN SWITCH/LABOR/Substation	\$40,115	D-DT01	\$0	\$40,115	\$0	\$0	\$0
56200001017626	TRNSTAEXP/STN SWITCH/LABOR/Mnt&Op Svc	\$2,566	D-DT01	\$0	\$2,566	\$0	\$0	\$0
56200001017627	TRNSTAEXP/STN SWITCH/LABOR/NRTHMNTOPS	\$388	D-DT01	\$0	\$388	\$0	\$0	\$0
56200001017628	TRNSTAEXP/STN SWITCH/LABOR/Mnt&Constr	\$1,311	D-DT01	\$0	\$1,311	\$0	\$0	\$0
56200001047520	TRNSTAEXP/STN SWITCH/TRANS/Substation	\$23,614	D-DT01	\$0	\$23,614	\$0	\$0	\$0
56200001147520	TRNSTAEXP/STN SWITCH/ILCD/Substation	\$19,665	D-DT01	\$0	\$19,665	\$0	\$0	\$0
56200001147626	TRNSTAEXP/STN SWITCH/ILCD/Mnt&Op Svc	\$837	D-DT01	\$0	\$837	\$0	\$0	\$0
56200001147627	TRNSTAEXP/STN SWITCH/ILCD/NRTHMNTOPS	\$134	D-DT01	\$0	\$134	\$0	\$0	\$0
56200001147628	TRNSTAEXP/STN SWITCH/ILCD/Mnt&Constr	\$240	D-DT01	\$0	\$240	\$0	\$0	\$0
56200002007520	TRNSTAEXP/STN RDS-IN/OTHER/Substation	\$380	D-DT01	\$0	\$380	\$0	\$0	\$0
56200002017520	TRNSTAEXP/STN RDS-IN/LABOR/Substation	\$43,127	D-DT01	\$0	\$43,127	\$0	\$0	\$0
56200002047510	TRNSTAEXP/STN RDS-IN/TRANS/ContrComm	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
56200002047520	TRNSTAEXP/STN RDS-IN/TRANS/Substation	\$29,664	D-DT01	\$0	\$29,664	\$0	\$0	\$0
56200002147510	TRNSTAEXP/STN RDS-IN/ILCD/ContrComm	(\$5,492)	D-DT01	\$0	(\$5,492)	\$0	\$0	\$0
56200002147520	TRNSTAEXP/STN RDS-IN/ILCD/Substation	\$23,280	D-DT01	\$0	\$23,280	\$0	\$0	\$0
56300020017626	TRNOHLINE/TRNSLNS/LABOR/Mnt&Op Svc	\$296	D-DT01	\$0	\$296	\$0	\$0	\$0
56300020017627	TRNOHLINE/TRNSLNS/LABOR/NRTHMNTOPS	\$1,087	D-DT01	\$0	\$1,087	\$0	\$0	\$0
56300020147626	TRNOHLINE/TRNSLNS/ILCD/Mnt&Op Svc	\$180	D-DT01	\$0	\$180	\$0	\$0	\$0
56300020147627	TRNOHLINE/TRNSLNS/ILCD/NRTHMNTOPS	(\$1,489)	D-DT01	\$0	(\$1,489)	\$0	\$0	\$0
56300020147628	TRNOHLINE/TRNSLNS/ILCD/Mnt&Constr	(\$264)	D-DT01	\$0	(\$264)	\$0	\$0	\$0
56300021007628	TRNOHLINE/INSPLNP/OTHER/Mnt&Constr	\$104	D-DT01	\$0	\$104	\$0	\$0	\$0
56300021017626	TRNOHLINE/INSPLNP/LABOR/Mnt&Op Svc	\$393	D-DT01	\$0	\$393	\$0	\$0	\$0
56300021017628	TRNOHLINE/INSPLNP/LABOR/Mnt&Constr	\$98,538	D-DT01	\$0	\$98,538	\$0	\$0	\$0
56300021047628	TRNOHLINE/INSPLNP/TRANS/Mnt&Constr	\$4,818	D-DT01	\$0	\$4,818	\$0	\$0	\$0
56300021147626	TRNOHLINE/INSPLNP/ILCD/Mnt&Op Svc	(\$990)	D-DT01	\$0	(\$990)	\$0	\$0	\$0
56300021147628	TRNOHLINE/INSPLNP/ILCD/Mnt&Constr	\$26,949	D-DT01	\$0	\$26,949	\$0	\$0	\$0
56300051017668	TRNOHLINE/DRAFTNG/LABOR/CAD/GIS	\$4,502	D-DT01	\$0	\$4,502	\$0	\$0	\$0
56300051147668	TRNOHLINE/DRAFTNG/ILCD/CAD/GIS	\$3,049	D-DT01	\$0	\$3,049	\$0	\$0	\$0
56600000007530	TRNMISCEXP/GENERAL/OTHER/SubRelEng	\$150	D-DT01	\$0	\$150	\$0	\$0	\$0
566000000017530	TRNMISCEXP/GENERAL/LABOR/SubRelEng	\$36,738	D-DT01	\$0	\$36,738	\$0	\$0	\$0
566000000027500	TRNMISCEXP/GENERAL/PFCT/VPFldOps	\$17,209	D-DT01	\$0	\$17,209	\$0	\$0	\$0
566000000027530	TRNMISCEXP/GENERAL/PFCT/SubRelEng	\$27,429	D-DT01	\$0	\$27,429	\$0	\$0	\$0
566000000027677	TRNMISCEXP/GENERAL/PFCT/NRTHTRNFMR	\$191	D-DT01	\$0	\$191	\$0	\$0	\$0
566000000067612	TRNMISCEXP/GENERAL/UTILITIES/Operations	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
566000000067670	TRNMISCEXP/GENERAL/UTILITIES/SPCSUPADM	\$675	D-DT01	\$0	\$675	\$0	\$0	\$0
56600000147530	TRNMISCEXP/GENERAL/ILCD/SubRelEng	\$19,276	D-DT01	\$0	\$19,276	\$0	\$0	\$0
56600000227530	TRNMISCEXP/GENERAL/TOOLS/SubRelEng	\$3,273	D-DT01	\$0	\$3,273	\$0	\$0	\$0
56600904103390	TRNMISCEXP/PWRDELVR/SWCL/IS Softwar	\$194,109	D-DT01	\$0	\$194,109	\$0	\$0	\$0
56700000097510	TRNRENTS/GENERAL/LEASES/ContrComm	\$9,126	D-DT01	\$0	\$9,126	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
56700000097613	TRNRENTS/GENERAL/LEASES/SPCSUPSRV	\$385,321	D-DT01	\$0	\$385,321	\$0	\$0	\$0
56700000097662	TRNRENTS/GENERAL/LEASES/Land Svcs	\$296,624	D-DT01	\$0	\$296,624	\$0	\$0	\$0
56700000098751	TRNRENTS/GENERAL/LEASES/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
56800000007602	TRNMTSUPV/GENERAL/OTHER/ENGADMIN	\$2,360	D-DT01	\$0	\$2,360	\$0	\$0	\$0
56800000007665	TRNMTSUPV/GENERAL/OTHER/Dist Const	\$50	D-DT01	\$0	\$50	\$0	\$0	\$0
56800000007690	TRNMTSUPV/GENERAL/OTHER/TransEng	\$16,065	D-DT01	\$0	\$16,065	\$0	\$0	\$0
56800000007691	TRNMTSUPV/GENERAL/OTHER/PROJECTS	\$1,675	D-DT01	\$0	\$1,675	\$0	\$0	\$0
56800000017510	TRNMTSUPV/GENERAL/LABOR/ContrComm	\$118,846	D-DT01	\$0	\$118,846	\$0	\$0	\$0
56800000017530	TRNMTSUPV/GENERAL/LABOR/SubRelEng	\$3,869	D-DT01	\$0	\$3,869	\$0	\$0	\$0
56800000017540	TRNMTSUPV/GENERAL/LABOR/SCADA	\$76,153	D-DT01	\$0	\$76,153	\$0	\$0	\$0
56800000017602	TRNMTSUPV/GENERAL/LABOR/ENGADMIN	\$144,514	D-DT01	\$0	\$144,514	\$0	\$0	\$0
56800000017613	TRNMTSUPV/GENERAL/LABOR/SPCSUPSRV	\$43,865	D-DT01	\$0	\$43,865	\$0	\$0	\$0
56800000017662	TRNMTSUPV/GENERAL/LABOR/Land Svcs	\$137	D-DT01	\$0	\$137	\$0	\$0	\$0
56800000017666	TRNMTSUPV/GENERAL/LABOR/Dist Supp	\$66,647	D-DT01	\$0	\$66,647	\$0	\$0	\$0
56800000017690	TRNMTSUPV/GENERAL/LABOR/TransEng	\$128,200	D-DT01	\$0	\$128,200	\$0	\$0	\$0
56800000017691	TRNMTSUPV/GENERAL/LABOR/PROJECTS	\$57,315	D-DT01	\$0	\$57,315	\$0	\$0	\$0
56800000027602	TRNMTSUPV/GENERAL/PFCT/ENGADMIN	\$30,000	D-DT01	\$0	\$30,000	\$0	\$0	\$0
56800000027666	TRNMTSUPV/GENERAL/PFCT/Dist Supp	\$105,647	D-DT01	\$0	\$105,647	\$0	\$0	\$0
56800000027668	TRNMTSUPV/GENERAL/PFCT/CAD/GIS	\$2,400	D-DT01	\$0	\$2,400	\$0	\$0	\$0
56800000027691	TRNMTSUPV/GENERAL/PFCT/PROJECTS	\$7,588	D-DT01	\$0	\$7,588	\$0	\$0	\$0
56800000037602	TRNMTSUPV/GENERAL/MLSP/ENGADMIN	\$90	D-DT01	\$0	\$90	\$0	\$0	\$0
56800000037666	TRNMTSUPV/GENERAL/MLSP/Dist Supp	\$494	D-DT01	\$0	\$494	\$0	\$0	\$0
56800000037690	TRNMTSUPV/GENERAL/MLSP/TransEng	\$817	D-DT01	\$0	\$817	\$0	\$0	\$0
56800000037691	TRNMTSUPV/GENERAL/MLSP/PROJECTS	\$429	D-DT01	\$0	\$429	\$0	\$0	\$0
56800000047001	TRNMTSUPV/GENERAL/TRANS/SrVPPwDel	\$8,807	D-DT01	\$0	\$8,807	\$0	\$0	\$0
56800000147510	TRNMTSUPV/GENERAL/ILCD/ContrComm	\$91,627	D-DT01	\$0	\$91,627	\$0	\$0	\$0
56800000147530	TRNMTSUPV/GENERAL/ILCD/SubRelEng	\$1,870	D-DT01	\$0	\$1,870	\$0	\$0	\$0
56800000147540	TRNMTSUPV/GENERAL/ILCD/SCADA	\$52,796	D-DT01	\$0	\$52,796	\$0	\$0	\$0
56800000147602	TRNMTSUPV/GENERAL/ILCD/ENGADMIN	\$113,763	D-DT01	\$0	\$113,763	\$0	\$0	\$0
56800000147613	TRNMTSUPV/GENERAL/ILCD/SPCSUPSRV	\$38,747	D-DT01	\$0	\$38,747	\$0	\$0	\$0
56800000147662	TRNMTSUPV/GENERAL/ILCD/Land Svcs	\$110	D-DT01	\$0	\$110	\$0	\$0	\$0
56800000147666	TRNMTSUPV/GENERAL/ILCD/Dist Supp	\$53,133	D-DT01	\$0	\$53,133	\$0	\$0	\$0
56800000147668	TRNMTSUPV/GENERAL/ILCD/CAD/GIS	(\$1,796)	D-DT01	\$0	(\$1,796)	\$0	\$0	\$0
56800000147690	TRNMTSUPV/GENERAL/ILCD/TransEng	\$72,028	D-DT01	\$0	\$72,028	\$0	\$0	\$0
56800000147691	TRNMTSUPV/GENERAL/ILCD/PROJECTS	\$48,408	D-DT01	\$0	\$48,408	\$0	\$0	\$0
56800051017668	TRNMTSUPV/DRAFTNG/LABOR/CAD/GIS	\$42,816	D-DT01	\$0	\$42,816	\$0	\$0	\$0
56800051147668	TRNMTSUPV/DRAFTNG/ILCD/CAD/GIS	\$27,074	D-DT01	\$0	\$27,074	\$0	\$0	\$0
56800552017691	TRNMTSUPV/TRN-HSE/LABOR/PROJECTS	\$2,246	D-DT01	\$0	\$2,246	\$0	\$0	\$0
56800552147691	TRNMTSUPV/TRN-HSE/ILCD/PROJECTS	\$1,212	D-DT01	\$0	\$1,212	\$0	\$0	\$0
56800553017690	TRNMTSUPV/TRN-OTH/LABOR/TransEng	\$2,004	D-DT01	\$0	\$2,004	\$0	\$0	\$0
56800553147690	TRNMTSUPV/TRN-OTH/ILCD/TransEng	\$957	D-DT01	\$0	\$957	\$0	\$0	\$0
56800553217691	TRNMTSUPV/TRN-OTH/TRED/PROJECTS	\$899	D-DT01	\$0	\$899	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
57000000007510	TRNMTSTAEQ/GENERAL/OTHER/ContrComm	\$1,726	D-DT01	\$0	\$1,726	\$0	\$0	\$0
57000000007520	TRNMTSTAEQ/GENERAL/OTHER/Substation	\$275	D-DT01	\$0	\$275	\$0	\$0	\$0
57000000007530	TRNMTSTAEQ/GENERAL/OTHER/SubRelEng	\$40	D-DT01	\$0	\$40	\$0	\$0	\$0
57000000007662	TRNMTSTAEQ/GENERAL/OTHER/Land Svcs	\$125	D-DT01	\$0	\$125	\$0	\$0	\$0
57000000008751	TRNMTSTAEQ/GENERAL/OTHER/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000017510	TRNMTSTAEQ/GENERAL/LABOR/ContrComm	\$508,412	D-DT01	\$0	\$508,412	\$0	\$0	\$0
57000000017520	TRNMTSTAEQ/GENERAL/LABOR/Substation	\$48,628	D-DT01	\$0	\$48,628	\$0	\$0	\$0
57000000017530	TRNMTSTAEQ/GENERAL/LABOR/SubRelEng	\$17,873	D-DT01	\$0	\$17,873	\$0	\$0	\$0
57000000017540	TRNMTSTAEQ/GENERAL/LABOR/SCADA	\$70,359	D-DT01	\$0	\$70,359	\$0	\$0	\$0
57000000017628	TRNMTSTAEQ/GENERAL/LABOR/Mnt&Constr	\$809	D-DT01	\$0	\$809	\$0	\$0	\$0
57000000017662	TRNMTSTAEQ/GENERAL/LABOR/Land Svcs	\$6,039	D-DT01	\$0	\$6,039	\$0	\$0	\$0
57000000018751	TRNMTSTAEQ/GENERAL/LABOR/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000027510	TRNMTSTAEQ/GENERAL/PFCT/ContrComm	\$126,237	D-DT01	\$0	\$126,237	\$0	\$0	\$0
57000000027540	TRNMTSTAEQ/GENERAL/PFCT/SCADA	\$6,523	D-DT01	\$0	\$6,523	\$0	\$0	\$0
57000000028751	TRNMTSTAEQ/GENERAL/PFCT/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000037510	TRNMTSTAEQ/GENERAL/MLSP/ContrComm	\$102,438	D-DT01	\$0	\$102,438	\$0	\$0	\$0
57000000037520	TRNMTSTAEQ/GENERAL/MLSP/Substation	\$3,084	D-DT01	\$0	\$3,084	\$0	\$0	\$0
57000000038751	TRNMTSTAEQ/GENERAL/MLSP/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000047510	TRNMTSTAEQ/GENERAL/TRANS/ContrComm	\$29,153	D-DT01	\$0	\$29,153	\$0	\$0	\$0
57000000047530	TRNMTSTAEQ/GENERAL/TRANS/SubRelEng	\$417	D-DT01	\$0	\$417	\$0	\$0	\$0
57000000048751	TRNMTSTAEQ/GENERAL/TRANS/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000067510	TRNMTSTAEQ/GENERAL/UTILITIES/ContrComm	\$3,284	D-DT01	\$0	\$3,284	\$0	\$0	\$0
57000000068751	TRNMTSTAEQ/GENERAL/UTILITIES/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000097510	TRNMTSTAEQ/GENERAL/LEASES/ContrComm	\$6,091	D-DT01	\$0	\$6,091	\$0	\$0	\$0
57000000098751	TRNMTSTAEQ/GENERAL/LEASES/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000147510	TRNMTSTAEQ/GENERAL/ILCD/ContrComm	\$288,931	D-DT01	\$0	\$288,931	\$0	\$0	\$0
57000000147520	TRNMTSTAEQ/GENERAL/ILCD/Substation	\$20,672	D-DT01	\$0	\$20,672	\$0	\$0	\$0
57000000147530	TRNMTSTAEQ/GENERAL/ILCD/SubRelEng	\$10,355	D-DT01	\$0	\$10,355	\$0	\$0	\$0
57000000147540	TRNMTSTAEQ/GENERAL/ILCD/SCADA	\$52,679	D-DT01	\$0	\$52,679	\$0	\$0	\$0
57000000147628	TRNMTSTAEQ/GENERAL/ILCD/Mnt&Constr	\$282	D-DT01	\$0	\$282	\$0	\$0	\$0
57000000147662	TRNMTSTAEQ/GENERAL/ILCD/Land Svcs	\$4,962	D-DT01	\$0	\$4,962	\$0	\$0	\$0
57000000148751	TRNMTSTAEQ/GENERAL/ILCD/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000227510	TRNMTSTAEQ/GENERAL/TOOLS/ContrComm	\$3,766	D-DT01	\$0	\$3,766	\$0	\$0	\$0
57000000228751	TRNMTSTAEQ/GENERAL/TOOLS/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000000307510	TRNMTSTAEQ/GENERAL/FLDCONTRAC/ContrComm	\$120,367	D-DT01	\$0	\$120,367	\$0	\$0	\$0
57000010007510	TRNMTSTAEQ/COR EQ MNT/OTHER/ContrComm	\$100	D-DT01	\$0	\$100	\$0	\$0	\$0
57000010007520	TRNMTSTAEQ/COR EQ MNT/OTHER/Substation	\$420	D-DT01	\$0	\$420	\$0	\$0	\$0
57000010007530	TRNMTSTAEQ/COR EQ MNT/OTHER/SubRelEng	(\$9)	D-DT01	\$0	(\$9)	\$0	\$0	\$0
57000010017520	TRNMTSTAEQ/COR EQ MNT/LABOR/Substation	\$25,009	D-DT01	\$0	\$25,009	\$0	\$0	\$0
57000010017530	TRNMTSTAEQ/COR EQ MNT/LABOR/SubRelEng	\$28,404	D-DT01	\$0	\$28,404	\$0	\$0	\$0
57000010027520	TRNMTSTAEQ/COR EQ MNT/PFCT/Substation	\$3,510	D-DT01	\$0	\$3,510	\$0	\$0	\$0
57000010037520	TRNMTSTAEQ/COR EQ MNT/MLSP/Substation	\$120,667	D-DT01	\$0	\$120,667	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
57000010037530	TRNMTSTAEQ/COR EQ MNT/MLSP/SubRelEng	\$14,717	D-DT01	\$0	\$14,717	\$0	\$0	\$0
57000010047520	TRNMTSTAEQ/COR EQ MNT/TRANS/Substation	\$2,378	D-DT01	\$0	\$2,378	\$0	\$0	\$0
57000010047530	TRNMTSTAEQ/COR EQ MNT/TRANS/SubRelEng	\$7,947	D-DT01	\$0	\$7,947	\$0	\$0	\$0
57000010147510	TRNMTSTAEQ/COR EQ MNT/ILCD/ContrComm	(\$35)	D-DT01	\$0	(\$35)	\$0	\$0	\$0
57000010147520	TRNMTSTAEQ/COR EQ MNT/ILCD/Substation	\$11,319	D-DT01	\$0	\$11,319	\$0	\$0	\$0
57000010147530	TRNMTSTAEQ/COR EQ MNT/ILCD/SubRelEng	\$14,141	D-DT01	\$0	\$14,141	\$0	\$0	\$0
57000010227520	TRNMTSTAEQ/COR EQ MNT/TOOLS/Substation	\$159	D-DT01	\$0	\$159	\$0	\$0	\$0
57000011007520	TRNMTSTAEQ/PRE EQ MNT/OTHER/Substation	\$3,174	D-DT01	\$0	\$3,174	\$0	\$0	\$0
57000011017510	TRNMTSTAEQ/PRE EQ MNT/LABOR/ContrComm	\$862	D-DT01	\$0	\$862	\$0	\$0	\$0
57000011017520	TRNMTSTAEQ/PRE EQ MNT/LABOR/Substation	\$756,056	D-DT01	\$0	\$756,056	\$0	\$0	\$0
57000011017530	TRNMTSTAEQ/PRE EQ MNT/LABOR/SubRelEng	\$1,766	D-DT01	\$0	\$1,766	\$0	\$0	\$0
57000011018751	TRNMTSTAEQ/PRE EQ MNT/LABOR/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000011027520	TRNMTSTAEQ/PRE EQ MNT/PFCT/Substation	\$53,376	D-DT01	\$0	\$53,376	\$0	\$0	\$0
57000011037510	TRNMTSTAEQ/PRE EQ MNT/MLSP/ContrComm	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000011037520	TRNMTSTAEQ/PRE EQ MNT/MLSP/Substation	\$140,727	D-DT01	\$0	\$140,727	\$0	\$0	\$0
57000011037530	TRNMTSTAEQ/PRE EQ MNT/MLSP/SubRelEng	\$25,557	D-DT01	\$0	\$25,557	\$0	\$0	\$0
57000011038751	TRNMTSTAEQ/PRE EQ MNT/MLSP/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000011047520	TRNMTSTAEQ/PRE EQ MNT/TRANS/Substation	\$37,569	D-DT01	\$0	\$37,569	\$0	\$0	\$0
57000011047530	TRNMTSTAEQ/PRE EQ MNT/TRANS/SubRelEng	\$422	D-DT01	\$0	\$422	\$0	\$0	\$0
57000011147510	TRNMTSTAEQ/PRE EQ MNT/ILCD/ContrComm	\$457	D-DT01	\$0	\$457	\$0	\$0	\$0
57000011147520	TRNMTSTAEQ/PRE EQ MNT/ILCD/Substation	\$401,451	D-DT01	\$0	\$401,451	\$0	\$0	\$0
57000011147530	TRNMTSTAEQ/PRE EQ MNT/ILCD/SubRelEng	\$1,013	D-DT01	\$0	\$1,013	\$0	\$0	\$0
57000011148751	TRNMTSTAEQ/PRE EQ MNT/ILCD/MWBusiness	\$0	D-DT01	\$0	\$0	\$0	\$0	\$0
57000011227520	TRNMTSTAEQ/PRE EQ MNT/TOOLS/Substation	\$7,858	D-DT01	\$0	\$7,858	\$0	\$0	\$0
57000012007520	TRNMTSTAEQ/STN CLR-LS/OTHER/Substation	\$320	D-DT01	\$0	\$320	\$0	\$0	\$0
57000012017520	TRNMTSTAEQ/STN CLR-LS/LABOR/Substation	\$83,412	D-DT01	\$0	\$83,412	\$0	\$0	\$0
57000012017626	TRNMTSTAEQ/STN CLR-LS/LABOR/Mnt&Op Svc	\$533	D-DT01	\$0	\$533	\$0	\$0	\$0
57000012017628	TRNMTSTAEQ/STN CLR-LS/LABOR/Mnt&Constr	\$589	D-DT01	\$0	\$589	\$0	\$0	\$0
57000012027520	TRNMTSTAEQ/STN CLR-LS/PFCT/Substation	\$204,927	D-DT01	\$0	\$204,927	\$0	\$0	\$0
57000012037520	TRNMTSTAEQ/STN CLR-LS/MLSP/Substation	\$1,552	D-DT01	\$0	\$1,552	\$0	\$0	\$0
57000012047520	TRNMTSTAEQ/STN CLR-LS/TRANS/Substation	\$14,988	D-DT01	\$0	\$14,988	\$0	\$0	\$0
57000012147520	TRNMTSTAEQ/STN CLR-LS/ILCD/Substation	\$44,019	D-DT01	\$0	\$44,019	\$0	\$0	\$0
57000012147626	TRNMTSTAEQ/STN CLR-LS/ILCD/Mnt&Op Svc	\$191	D-DT01	\$0	\$191	\$0	\$0	\$0
57000012147628	TRNMTSTAEQ/STN CLR-LS/ILCD/Mnt&Constr	\$195	D-DT01	\$0	\$195	\$0	\$0	\$0
57000013017520	TRNMTSTAEQ/YB&FTN/LABOR/Substation	\$9,416	D-DT01	\$0	\$9,416	\$0	\$0	\$0
57000013027520	TRNMTSTAEQ/YB&FTN/PFCT/Substation	\$4,178	D-DT01	\$0	\$4,178	\$0	\$0	\$0
57000013037520	TRNMTSTAEQ/YB&FTN/MLSP/Substation	\$8,153	D-DT01	\$0	\$8,153	\$0	\$0	\$0
57000013147520	TRNMTSTAEQ/YB&FTN/ILCD/Substation	\$2,200	D-DT01	\$0	\$2,200	\$0	\$0	\$0
57000051017668	TRNMTSTAEQ/DRAFTNG/LABOR/CAD/GIS	\$108	D-DT01	\$0	\$108	\$0	\$0	\$0
57000051147668	TRNMTSTAEQ/DRAFTNG/ILCD/CAD/GIS	\$68	D-DT01	\$0	\$68	\$0	\$0	\$0
57000696027520	TRNMTSTAEQ/Environmnt/PFCT/Substation	\$6,860	D-DT01	\$0	\$6,860	\$0	\$0	\$0
57001010017520	TRNSTEPPUP/COR EQ MNT/LABOR/Substation	\$124	D-DT01	\$0	\$124	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
57001010147520	TRNSTEUP/COR EQ MNT/ILCD/Substation	(\$522)	D-DT01	\$0	(\$522)	\$0	\$0	\$0
57001011007520	TRNSTEUP/PRE EQ MNT/OTHER/Substation	\$80	D-DT01	\$0	\$80	\$0	\$0	\$0
57001011017520	TRNSTEUP/PRE EQ MNT/LABOR/Substation	\$18,041	D-DT01	\$0	\$18,041	\$0	\$0	\$0
57001011147520	TRNSTEUP/PRE EQ MNT/ILCD/Substation	\$9,839	D-DT01	\$0	\$9,839	\$0	\$0	\$0
57100000007628	TRNMTOHLNS/GENERAL/OTHER/Mnt&Constr	(\$2,284)	D-DT01	\$0	(\$2,284)	\$0	\$0	\$0
57100000027500	TRNMTOHLNS/GENERAL/PFCT/VPFIdOps	(\$4,265)	D-DT01	\$0	(\$4,265)	\$0	\$0	\$0
57100000027628	TRNMTOHLNS/GENERAL/PFCT/Mnt&Constr	(\$800)	D-DT01	\$0	(\$800)	\$0	\$0	\$0
57100000047628	TRNMTOHLNS/GENERAL/TRANS/Mnt&Constr	\$632	D-DT01	\$0	\$632	\$0	\$0	\$0
57100000147628	TRNMTOHLNS/GENERAL/ILCD/Mnt&Constr	(\$8,346)	D-DT01	\$0	(\$8,346)	\$0	\$0	\$0
57100006007628	TRNMTOHLNS/SCHED ACT/OTHER/Mnt&Constr	\$136	D-DT01	\$0	\$136	\$0	\$0	\$0
57100006017628	TRNMTOHLNS/SCHED ACT/LABOR/Mnt&Constr	\$28,263	D-DT01	\$0	\$28,263	\$0	\$0	\$0
57100006037628	TRNMTOHLNS/SCHED ACT/MLSP/Mnt&Constr	\$523	D-DT01	\$0	\$523	\$0	\$0	\$0
57100006147626	TRNMTOHLNS/SCHED ACT/ILCD/Mnt&Op Svc	(\$3,361)	D-DT01	\$0	(\$3,361)	\$0	\$0	\$0
57100006147628	TRNMTOHLNS/SCHED ACT/ILCD/Mnt&Constr	\$15,775	D-DT01	\$0	\$15,775	\$0	\$0	\$0
57100007147628	TRNMTOHLNS/REIMB ACT/ILCD/Mnt&Constr	(\$55)	D-DT01	\$0	(\$55)	\$0	\$0	\$0
57100008007520	TRNMTOHLNS/OUT/TRBL/OTHER/Substation	\$20	D-DT01	\$0	\$20	\$0	\$0	\$0
57100008007628	TRNMTOHLNS/OUT/TRBL/OTHER/Mnt&Constr	(\$143)	D-DT01	\$0	(\$143)	\$0	\$0	\$0
57100008017520	TRNMTOHLNS/OUT/TRBL/LABOR/Substation	\$822	D-DT01	\$0	\$822	\$0	\$0	\$0
57100008017626	TRNMTOHLNS/OUT/TRBL/LABOR/Mnt&Op Svc	\$721	D-DT01	\$0	\$721	\$0	\$0	\$0
57100008017628	TRNMTOHLNS/OUT/TRBL/LABOR/Mnt&Constr	\$11,787	D-DT01	\$0	\$11,787	\$0	\$0	\$0
57100008017629	TRNMTOHLNS/OUT/TRBL/LABOR/NRTHMNT&CO	\$651	D-DT01	\$0	\$651	\$0	\$0	\$0
57100008047628	TRNMTOHLNS/OUT/TRBL/TRANS/Mnt&Constr	\$9,709	D-DT01	\$0	\$9,709	\$0	\$0	\$0
57100008147520	TRNMTOHLNS/OUT/TRBL/ILCD/Substation	(\$89)	D-DT01	\$0	(\$89)	\$0	\$0	\$0
57100008147626	TRNMTOHLNS/OUT/TRBL/ILCD/Mnt&Op Svc	\$223	D-DT01	\$0	\$223	\$0	\$0	\$0
57100008147628	TRNMTOHLNS/OUT/TRBL/ILCD/Mnt&Constr	\$4,631	D-DT01	\$0	\$4,631	\$0	\$0	\$0
57100008147629	TRNMTOHLNS/OUT/TRBL/ILCD/NRTHMNT&CO	\$166	D-DT01	\$0	\$166	\$0	\$0	\$0
57100017007679	TRNMTOHLNS/CLR-TRM/OTHER/TREETRIMRS	\$420	D-DT01	\$0	\$420	\$0	\$0	\$0
57100017017679	TRNMTOHLNS/CLR-TRM/LABOR/TREETRIMRS	\$6,271	D-DT01	\$0	\$6,271	\$0	\$0	\$0
57100017027670	TRNMTOHLNS/CLR-TRM/PFCT/SPCSUPADM	\$648,291	D-DT01	\$0	\$648,291	\$0	\$0	\$0
57100017147627	TRNMTOHLNS/CLR-TRM/ILCD/NRTHMNTOPS	(\$38)	D-DT01	\$0	(\$38)	\$0	\$0	\$0
57100017147628	TRNMTOHLNS/CLR-TRM/ILCD/Mnt&Constr	(\$33)	D-DT01	\$0	(\$33)	\$0	\$0	\$0
57100017147679	TRNMTOHLNS/CLR-TRM/ILCD/TREETRIMRS	\$3,107	D-DT01	\$0	\$3,107	\$0	\$0	\$0
57100018027670	TRNMTOHLNS/CLRHTKT/PFCT/SPCSUPADM	\$22,674	D-DT01	\$0	\$22,674	\$0	\$0	\$0
57100021047628	TRNMTOHLNS/INSPLNP/TRANS/Mnt&Constr	\$14,085	D-DT01	\$0	\$14,085	\$0	\$0	\$0
57396601052101	TRANSWHSC/CLRLBR/CALC/Corporate	\$68,237	D-DT01	\$0	\$68,237	\$0	\$0	\$0
57396602052101	TRANSWHSC/CLRPROFSVC/CALC/Corporate	\$2,079	D-DT01	\$0	\$2,079	\$0	\$0	\$0
57396603052101	TRANSWHSC/CLROTHR/CALC/Corporate	\$3,941	D-DT01	\$0	\$3,941	\$0	\$0	\$0
57396607052101	TRANSWHSC/CLRVHCLFL/CALC/Corporate	\$5	D-DT01	\$0	\$5	\$0	\$0	\$0
57396609052101	TRANSWHSC/CLRLEASES/CALC/Corporate	\$4,906	D-DT01	\$0	\$4,906	\$0	\$0	\$0
57396612052101	TRANSWHSC/CLRDRPC/AM/CALC/Corporate	\$1,478	D-DT01	\$0	\$1,478	\$0	\$0	\$0
57397601052101	TRANSGARCL/CLRLBR/CALC/Corporate	\$142,112	D-DT01	\$0	\$142,112	\$0	\$0	\$0
57397602052101	TRANSGARCL/CLRPROFSVC/CALC/Corporate	\$10,157	D-DT01	\$0	\$10,157	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
57397603052101	TRANSGARCL/CLROTHER/CALC/Corporate	\$17,641	D-DT01	\$0	\$17,641	\$0	\$0	\$0
57397607052101	TRANSGARCL/CLRVHCLFL/CALC/Corporate	\$32,955	D-DT01	\$0	\$32,955	\$0	\$0	\$0
57397608052101	TRANSGARCL/CLRVHCLPRT/CALC/Corporate	\$45,585	D-DT01	\$0	\$45,585	\$0	\$0	\$0
57397612052101	TRANSGARCL/CLRDPRC/AM/CALC/Corporate	\$102,215	D-DT01	\$0	\$102,215	\$0	\$0	\$0
57399271122101	TRNEXPCLR/SFTAMRT/DACL/Corporate	\$10,046	D-DT01	\$0	\$10,046	\$0	\$0	\$0
57399601052101	TRNEXPCLR/CLRLBR/CALC/Corporate	(\$929,844)	D-DT01	\$0	(\$929,844)	\$0	\$0	\$0
57399602052101	TRNEXPCLR/CLRPROFSVC/CALC/Corporate	\$12,651	D-DT01	\$0	\$12,651	\$0	\$0	\$0
57399603052101	TRNEXPCLR/CLROTHER/CALC/Corporate	(\$29,929)	D-DT01	\$0	(\$29,929)	\$0	\$0	\$0
57399610052101	TRNEXPCLR/CLRSFTWR/CALC/Corporate	\$128,742	D-DT01	\$0	\$128,742	\$0	\$0	\$0
57399611052101	TRNEXPCLR/CLRHRDWR/CALC/Corporate	\$41,342	D-DT01	\$0	\$41,342	\$0	\$0	\$0
57399612052101	TRNEXPCLR/CLRDPRC/AM/CALC/Corporate	\$29,488	D-DT01	\$0	\$29,488	\$0	\$0	\$0
Total Transmission Expense		\$8,790,546		\$0	\$8,790,546	\$0	\$0	\$0
Distribution Expense - Operations								
58000000007602	DISTOPSUPV/GENERAL/OTHER/ENGADMIN	\$2,417	D-DD01	\$0	\$0	\$0	\$2,417	\$0
58000000007662	DISTOPSUPV/GENERAL/OTHER/Land Svcs	\$6,732	D-DD01	\$0	\$0	\$0	\$6,732	\$0
58000000007665	DISTOPSUPV/GENERAL/OTHER/Dist Const	\$73,786	D-DD01	\$0	\$0	\$0	\$73,786	\$0
58000000007666	DISTOPSUPV/GENERAL/OTHER/Dist Supp	\$115	D-DD01	\$0	\$0	\$0	\$115	\$0
58000000007667	DISTOPSUPV/GENERAL/OTHER/Survey	\$4,669	D-DD01	\$0	\$0	\$0	\$4,669	\$0
58000000007668	DISTOPSUPV/GENERAL/OTHER/CAD/GIS	\$1,607	D-DD01	\$0	\$0	\$0	\$1,607	\$0
58000000007690	DISTOPSUPV/GENERAL/OTHER/TransEng	\$467	D-DD01	\$0	\$0	\$0	\$467	\$0
58000000007691	DISTOPSUPV/GENERAL/OTHER/PROJECTS	\$453	D-DD01	\$0	\$0	\$0	\$453	\$0
58000000017001	DISTOPSUPV/GENERAL/LABOR/SrVPwDel	\$568	D-DD01	\$0	\$0	\$0	\$568	\$0
58000000017500	DISTOPSUPV/GENERAL/LABOR/VPFIdOps	\$164,578	D-DD01	\$0	\$0	\$0	\$164,578	\$0
58000000017520	DISTOPSUPV/GENERAL/LABOR/Substation	\$59	D-DD01	\$0	\$0	\$0	\$59	\$0
58000000017530	DISTOPSUPV/GENERAL/LABOR/SubRelEng	\$40,224	D-DD01	\$0	\$0	\$0	\$40,224	\$0
58000000017540	DISTOPSUPV/GENERAL/LABOR/SCADA	\$37,043	D-DD01	\$0	\$0	\$0	\$37,043	\$0
58000000017550	DISTOPSUPV/GENERAL/LABOR/TechSvcAdm	\$71,746	D-DD01	\$0	\$0	\$0	\$71,746	\$0
58000000017602	DISTOPSUPV/GENERAL/LABOR/ENGADMIN	\$111,846	D-DD01	\$0	\$0	\$0	\$111,846	\$0
58000000017612	DISTOPSUPV/GENERAL/LABOR/Operations	\$23,304	D-DD01	\$0	\$0	\$0	\$23,304	\$0
58000000017613	DISTOPSUPV/GENERAL/LABOR/SPCSUPSRV	\$64,246	D-DD01	\$0	\$0	\$0	\$64,246	\$0
58000000017624	DISTOPSUPV/GENERAL/LABOR/Meter Shop	\$74,740	D-DD01	\$0	\$0	\$0	\$74,740	\$0
58000000017626	DISTOPSUPV/GENERAL/LABOR/Mnt&Op Svc	\$14,363	D-DD01	\$0	\$0	\$0	\$14,363	\$0
58000000017628	DISTOPSUPV/GENERAL/LABOR/Mnt&Constr	\$33,544	D-DD01	\$0	\$0	\$0	\$33,544	\$0
58000000017629	DISTOPSUPV/GENERAL/LABOR/NRTHMNT&CO	\$40,344	D-DD01	\$0	\$0	\$0	\$40,344	\$0
58000000017662	DISTOPSUPV/GENERAL/LABOR/Land Svcs	\$125,953	D-DD01	\$0	\$0	\$0	\$125,953	\$0
58000000017665	DISTOPSUPV/GENERAL/LABOR/Dist Const	\$197,747	D-DD01	\$0	\$0	\$0	\$197,747	\$0
58000000017666	DISTOPSUPV/GENERAL/LABOR/Dist Supp	\$37,837	D-DD01	\$0	\$0	\$0	\$37,837	\$0
58000000017667	DISTOPSUPV/GENERAL/LABOR/Survey	\$30,839	D-DD01	\$0	\$0	\$0	\$30,839	\$0
58000000017668	DISTOPSUPV/GENERAL/LABOR/CAD/GIS	\$511	D-DD01	\$0	\$0	\$0	\$511	\$0
58000000017690	DISTOPSUPV/GENERAL/LABOR/TransEng	\$302	D-DD01	\$0	\$0	\$0	\$302	\$0
58000000017691	DISTOPSUPV/GENERAL/LABOR/PROJECTS	\$7,679	D-DD01	\$0	\$0	\$0	\$7,679	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58000000027602	DISTOPSUPV/GENERAL/PFCT/ENGADMIN	\$6,120	D-DD01	\$0	\$0	\$0	\$6,120	\$0
58000000027662	DISTOPSUPV/GENERAL/PFCT/Land Svcs	\$54,861	D-DD01	\$0	\$0	\$0	\$54,861	\$0
58000000027665	DISTOPSUPV/GENERAL/PFCT/Dist Const	\$2,280	D-DD01	\$0	\$0	\$0	\$2,280	\$0
58000000027666	DISTOPSUPV/GENERAL/PFCT/Dist Supp	\$801	D-DD01	\$0	\$0	\$0	\$801	\$0
58000000037662	DISTOPSUPV/GENERAL/MLSP/Land Svcs	\$3,842	D-DD01	\$0	\$0	\$0	\$3,842	\$0
58000000037665	DISTOPSUPV/GENERAL/MLSP/Dist Const	\$4,879	D-DD01	\$0	\$0	\$0	\$4,879	\$0
58000000037667	DISTOPSUPV/GENERAL/MLSP/Survey	\$2,730	D-DD01	\$0	\$0	\$0	\$2,730	\$0
58000000037668	DISTOPSUPV/GENERAL/MLSP/CAD/GIS	\$197	D-DD01	\$0	\$0	\$0	\$197	\$0
58000000147001	DISTOPSUPV/GENERAL/ILCD/SrVPPwDel	\$417	D-DD01	\$0	\$0	\$0	\$417	\$0
58000000147500	DISTOPSUPV/GENERAL/ILCD/VPFldOps	\$115,677	D-DD01	\$0	\$0	\$0	\$115,677	\$0
58000000147520	DISTOPSUPV/GENERAL/ILCD/Substation	(\$423)	D-DD01	\$0	\$0	\$0	(\$423)	\$0
58000000147530	DISTOPSUPV/GENERAL/ILCD/SubRelEng	\$29,464	D-DD01	\$0	\$0	\$0	\$29,464	\$0
58000000147540	DISTOPSUPV/GENERAL/ILCD/SCADA	\$25,100	D-DD01	\$0	\$0	\$0	\$25,100	\$0
58000000147550	DISTOPSUPV/GENERAL/ILCD/TechSvcAdm	\$48,166	D-DD01	\$0	\$0	\$0	\$48,166	\$0
58000000147602	DISTOPSUPV/GENERAL/ILCD/ENGADMIN	\$83,309	D-DD01	\$0	\$0	\$0	\$83,309	\$0
58000000147612	DISTOPSUPV/GENERAL/ILCD/Operations	\$15,509	D-DD01	\$0	\$0	\$0	\$15,509	\$0
58000000147613	DISTOPSUPV/GENERAL/ILCD/SPCSUPSRV	\$51,950	D-DD01	\$0	\$0	\$0	\$51,950	\$0
58000000147624	DISTOPSUPV/GENERAL/ILCD/Meter Shop	\$53,028	D-DD01	\$0	\$0	\$0	\$53,028	\$0
58000000147626	DISTOPSUPV/GENERAL/ILCD/Mnt&Op Svc	(\$3,784)	D-DD01	\$0	\$0	\$0	(\$3,784)	\$0
58000000147628	DISTOPSUPV/GENERAL/ILCD/Mnt&Constr	\$19,338	D-DD01	\$0	\$0	\$0	\$19,338	\$0
58000000147629	DISTOPSUPV/GENERAL/ILCD/NRTHMNT&CO	\$26,390	D-DD01	\$0	\$0	\$0	\$26,390	\$0
58000000147662	DISTOPSUPV/GENERAL/ILCD/Land Svcs	\$108,549	D-DD01	\$0	\$0	\$0	\$108,549	\$0
58000000147665	DISTOPSUPV/GENERAL/ILCD/Dist Const	\$130,948	D-DD01	\$0	\$0	\$0	\$130,948	\$0
58000000147666	DISTOPSUPV/GENERAL/ILCD/Dist Supp	\$32,936	D-DD01	\$0	\$0	\$0	\$32,936	\$0
58000000147667	DISTOPSUPV/GENERAL/ILCD/Survey	\$21,048	D-DD01	\$0	\$0	\$0	\$21,048	\$0
58000000147668	DISTOPSUPV/GENERAL/ILCD/CAD/GIS	\$313	D-DD01	\$0	\$0	\$0	\$313	\$0
58000000147690	DISTOPSUPV/GENERAL/ILCD/TransEng	\$38	D-DD01	\$0	\$0	\$0	\$38	\$0
58000000147691	DISTOPSUPV/GENERAL/ILCD/PROJECTS	\$4,376	D-DD01	\$0	\$0	\$0	\$4,376	\$0
58000051147668	DISTOPSUPV/DRAFTNG/ILCD/CAD/GIS	(\$27)	D-DD01	\$0	\$0	\$0	(\$27)	\$0
58000552017662	DISTOPSUPV/TRN-HSE/LABOR/Land Svcs	\$287	D-DD01	\$0	\$0	\$0	\$287	\$0
58000552017665	DISTOPSUPV/TRN-HSE/LABOR/Dist Const	\$63	D-DD01	\$0	\$0	\$0	\$63	\$0
58000552017666	DISTOPSUPV/TRN-HSE/LABOR/Dist Supp	\$117	D-DD01	\$0	\$0	\$0	\$117	\$0
58000552017668	DISTOPSUPV/TRN-HSE/LABOR/CAD/GIS	\$1,308	D-DD01	\$0	\$0	\$0	\$1,308	\$0
58000552147662	DISTOPSUPV/TRN-HSE/ILCD/Land Svcs	\$277	D-DD01	\$0	\$0	\$0	\$277	\$0
58000552147665	DISTOPSUPV/TRN-HSE/ILCD/Dist Const	\$35	D-DD01	\$0	\$0	\$0	\$35	\$0
58000552147666	DISTOPSUPV/TRN-HSE/ILCD/Dist Supp	\$91	D-DD01	\$0	\$0	\$0	\$91	\$0
58000552147668	DISTOPSUPV/TRN-HSE/ILCD/CAD/GIS	\$1,052	D-DD01	\$0	\$0	\$0	\$1,052	\$0
58000553017662	DISTOPSUPV/TRN-OTH/LABOR/Land Svcs	\$745	D-DD01	\$0	\$0	\$0	\$745	\$0
58000553017665	DISTOPSUPV/TRN-OTH/LABOR/Dist Const	\$156	D-DD01	\$0	\$0	\$0	\$156	\$0
58000553017668	DISTOPSUPV/TRN-OTH/LABOR/CAD/GIS	\$1,117	D-DD01	\$0	\$0	\$0	\$1,117	\$0
58000553147662	DISTOPSUPV/TRN-OTH/ILCD/Land Svcs	\$652	D-DD01	\$0	\$0	\$0	\$652	\$0
58000553147665	DISTOPSUPV/TRN-OTH/ILCD/Dist Const	\$78	D-DD01	\$0	\$0	\$0	\$78	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58000553147668	DISTOPSUPV/TRN-OTH/ILCD/CAD/GIS	\$885	D-DD01	\$0	\$0	\$0	\$885	\$0
58100000007410	DISTLDDISP/GENERAL/OTHER/SystemCont	\$39	D-DD01	\$0	\$0	\$0	\$39	\$0
58100000017410	DISTLDDISP/GENERAL/LABOR/SystemCont	\$1,388,451	D-DD01	\$0	\$0	\$0	\$1,388,451	\$0
58100000147410	DISTLDDISP/GENERAL/ILCD/SystemCont	\$705,720	D-DD01	\$0	\$0	\$0	\$705,720	\$0
58200001007520	DISTSTAEXP/STN SWTCH/OTHER/Substation	\$1,040	D-DD01	\$0	\$0	\$0	\$1,040	\$0
58200001017520	DISTSTAEXP/STN SWTCH/LABOR/Substation	\$89,435	D-DD01	\$0	\$0	\$0	\$89,435	\$0
58200001017626	DISTSTAEXP/STN SWTCH/LABOR/Mnt&Op Svc	\$8,142	D-DD01	\$0	\$0	\$0	\$8,142	\$0
58200001017628	DISTSTAEXP/STN SWTCH/LABOR/Mnt&Constr	\$503	D-DD01	\$0	\$0	\$0	\$503	\$0
58200001147520	DISTSTAEXP/STN SWTCH/ILCD/Substation	\$44,480	D-DD01	\$0	\$0	\$0	\$44,480	\$0
58200001147626	DISTSTAEXP/STN SWTCH/ILCD/Mnt&Op Svc	\$3,404	D-DD01	\$0	\$0	\$0	\$3,404	\$0
58200001147627	DISTSTAEXP/STN SWTCH/ILCD/NRTHMNTOPS	(\$3)	D-DD01	\$0	\$0	\$0	(\$3)	\$0
58200001147628	DISTSTAEXP/STN SWTCH/ILCD/Mnt&Constr	\$217	D-DD01	\$0	\$0	\$0	\$217	\$0
58200001147629	DISTSTAEXP/STN SWTCH/ILCD/NRTHMNT&CO	(\$139)	D-DD01	\$0	\$0	\$0	(\$139)	\$0
58200002007520	DISTSTAEXP/STN RDS-IN/OTHER/Substation	\$20	D-DD01	\$0	\$0	\$0	\$20	\$0
58200002017520	DISTSTAEXP/STN RDS-IN/LABOR/Substation	\$88,603	D-DD01	\$0	\$0	\$0	\$88,603	\$0
58200002067520	DISTSTAEXP/STN RDS-IN/UTILITIES/Substation	\$517	D-DD01	\$0	\$0	\$0	\$517	\$0
58200002147510	DISTSTAEXP/STN RDS-IN/ILCD/ContrComm	(\$1,458)	D-DD01	\$0	\$0	\$0	(\$1,458)	\$0
58200002147520	DISTSTAEXP/STN RDS-IN/ILCD/Substation	\$47,295	D-DD01	\$0	\$0	\$0	\$47,295	\$0
58200014017679	DISTSTAEXP/WEEDERDCTN/LABOR/TREETRIMRS	\$23,323	D-DD01	\$0	\$0	\$0	\$23,323	\$0
58200014147679	DISTSTAEXP/WEEDERDCTN/ILCD/TREETRIMRS	\$10,275	D-DD01	\$0	\$0	\$0	\$10,275	\$0
583000000017626	DISTOHLNEX/GENERAL/LABOR/Mnt&Op Svc	\$33	D-DD01	\$0	\$0	\$0	\$33	\$0
58300000017665	DISTOHLNEX/GENERAL/LABOR/Dist Const	\$2,162	D-DD01	\$0	\$0	\$0	\$2,162	\$0
58300000147626	DISTOHLNEX/GENERAL/ILCD/Mnt&Op Svc	\$18	D-DD01	\$0	\$0	\$0	\$18	\$0
58300000147665	DISTOHLNEX/GENERAL/ILCD/Dist Const	(\$977)	D-DD01	\$0	\$0	\$0	(\$977)	\$0
58300005017626	DISTOHLNEX/DSTR SWTCH/LABOR/Mnt&Op Svc	\$8,329	D-DD01	\$0	\$0	\$0	\$8,329	\$0
58300005017627	DISTOHLNEX/DSTR SWTCH/LABOR/NRTHMNTOPS	\$1,603	D-DD01	\$0	\$0	\$0	\$1,603	\$0
58300005017628	DISTOHLNEX/DSTR SWTCH/LABOR/Mnt&Constr	\$4,596	D-DD01	\$0	\$0	\$0	\$4,596	\$0
58300005017629	DISTOHLNEX/DSTR SWTCH/LABOR/NRTHMNT&CO	\$4,607	D-DD01	\$0	\$0	\$0	\$4,607	\$0
58300005147626	DISTOHLNEX/DSTR SWTCH/ILCD/Mnt&Op Svc	\$1,854	D-DD01	\$0	\$0	\$0	\$1,854	\$0
58300005147627	DISTOHLNEX/DSTR SWTCH/ILCD/NRTHMNTOPS	\$471	D-DD01	\$0	\$0	\$0	\$471	\$0
58300005147628	DISTOHLNEX/DSTR SWTCH/ILCD/Mnt&Constr	\$2,545	D-DD01	\$0	\$0	\$0	\$2,545	\$0
58300005147629	DISTOHLNEX/DSTR SWTCH/ILCD/NRTHMNT&CO	\$2,558	D-DD01	\$0	\$0	\$0	\$2,558	\$0
58300021007520	DISTOHLNEX/INSPLNP/OTHER/Substation	\$120	D-DD01	\$0	\$0	\$0	\$120	\$0
58300021007626	DISTOHLNEX/INSPLNP/OTHER/Mnt&Op Svc	\$120	D-DD01	\$0	\$0	\$0	\$120	\$0
58300021007628	DISTOHLNEX/INSPLNP/OTHER/Mnt&Constr	\$80	D-DD01	\$0	\$0	\$0	\$80	\$0
58300021007629	DISTOHLNEX/INSPLNP/OTHER/NRTHMNT&CO	\$20	D-DD01	\$0	\$0	\$0	\$20	\$0
58300021017520	DISTOHLNEX/INSPLNP/LABOR/Substation	\$4,351	D-DD01	\$0	\$0	\$0	\$4,351	\$0
58300021017626	DISTOHLNEX/INSPLNP/LABOR/Mnt&Op Svc	\$132,244	D-DD01	\$0	\$0	\$0	\$132,244	\$0
58300021017627	DISTOHLNEX/INSPLNP/LABOR/NRTHMNTOPS	\$132,884	D-DD01	\$0	\$0	\$0	\$132,884	\$0
58300021017628	DISTOHLNEX/INSPLNP/LABOR/Mnt&Constr	\$103,574	D-DD01	\$0	\$0	\$0	\$103,574	\$0
58300021017629	DISTOHLNEX/INSPLNP/LABOR/NRTHMNT&CO	\$150,202	D-DD01	\$0	\$0	\$0	\$150,202	\$0
58300021017677	DISTOHLNEX/INSPLNP/LABOR/NRTHTRNFM	\$385	D-DD01	\$0	\$0	\$0	\$385	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58300021047626	DISTOHLNEX/INSPLNP/TRANS/Mnt&Op Svc	\$1,109	D-DD01	\$0	\$0	\$0	\$1,109	\$0
58300021147520	DISTOHLNEX/INSPLNP/ILCD/Substation	\$1,911	D-DD01	\$0	\$0	\$0	\$1,911	\$0
58300021147626	DISTOHLNEX/INSPLNP/ILCD/Mnt&Op Svc	\$38,631	D-DD01	\$0	\$0	\$0	\$38,631	\$0
58300021147627	DISTOHLNEX/INSPLNP/ILCD/NRTHMNTOPS	\$68,519	D-DD01	\$0	\$0	\$0	\$68,519	\$0
58300021147628	DISTOHLNEX/INSPLNP/ILCD/Mnt&Constr	\$54,764	D-DD01	\$0	\$0	\$0	\$54,764	\$0
58300021147629	DISTOHLNEX/INSPLNP/ILCD/NRTHMNT&CO	\$96,821	D-DD01	\$0	\$0	\$0	\$96,821	\$0
58300021147677	DISTOHLNEX/INSPLNP/ILCD/NRTHTRNFMR	\$181	D-DD01	\$0	\$0	\$0	\$181	\$0
58300022147626	DISTOHLNEX/I&RTRMT/ILCD/Mnt&Op Svc	(\$526)	D-DD01	\$0	\$0	\$0	(\$526)	\$0
58300044157626	DISTOHLNEX/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$914)	D-DD01	\$0	\$0	\$0	(\$914)	\$0
58400000017665	DISTUGLNEX/GENERAL/LABOR/Dist Const	\$957	D-DD01	\$0	\$0	\$0	\$957	\$0
58400000037628	DISTUGLNEX/GENERAL/MLSP/Mnt&Constr	\$1,631	D-DD01	\$0	\$0	\$0	\$1,631	\$0
58400000147626	DISTUGLNEX/GENERAL/ILCD/Mnt&Op Svc	(\$181)	D-DD01	\$0	\$0	\$0	(\$181)	\$0
58400000147627	DISTUGLNEX/GENERAL/ILCD/NRTHMNTOPS	(\$12)	D-DD01	\$0	\$0	\$0	(\$12)	\$0
58400000147629	DISTUGLNEX/GENERAL/ILCD/NRTHMNT&CO	(\$73)	D-DD01	\$0	\$0	\$0	(\$73)	\$0
58400000147665	DISTUGLNEX/GENERAL/ILCD/Dist Const	\$467	D-DD01	\$0	\$0	\$0	\$467	\$0
58400005017626	DISTUGLNEX/DSTR SWITCH/LABOR/Mnt&Op Svc	\$25,185	D-DD01	\$0	\$0	\$0	\$25,185	\$0
58400005017627	DISTUGLNEX/DSTR SWITCH/LABOR/NRTHMNTOPS	\$8,938	D-DD01	\$0	\$0	\$0	\$8,938	\$0
58400005017628	DISTUGLNEX/DSTR SWITCH/LABOR/Mnt&Constr	\$6,790	D-DD01	\$0	\$0	\$0	\$6,790	\$0
58400005017629	DISTUGLNEX/DSTR SWITCH/LABOR/NRTHMNT&CO	\$20,023	D-DD01	\$0	\$0	\$0	\$20,023	\$0
58400005147626	DISTUGLNEX/DSTR SWITCH/ILCD/Mnt&Op Svc	\$12,122	D-DD01	\$0	\$0	\$0	\$12,122	\$0
58400005147627	DISTUGLNEX/DSTR SWITCH/ILCD/NRTHMNTOPS	\$3,777	D-DD01	\$0	\$0	\$0	\$3,777	\$0
58400005147628	DISTUGLNEX/DSTR SWITCH/ILCD/Mnt&Constr	\$3,710	D-DD01	\$0	\$0	\$0	\$3,710	\$0
58400005147629	DISTUGLNEX/DSTR SWITCH/ILCD/NRTHMNT&CO	\$11,606	D-DD01	\$0	\$0	\$0	\$11,606	\$0
58400021017626	DISTUGLNEX/INSPLNP/LABOR/Mnt&Op Svc	\$41,768	D-DD01	\$0	\$0	\$0	\$41,768	\$0
58400021017627	DISTUGLNEX/INSPLNP/LABOR/NRTHMNTOPS	\$132,370	D-DD01	\$0	\$0	\$0	\$132,370	\$0
58400021017628	DISTUGLNEX/INSPLNP/LABOR/Mnt&Constr	\$46,591	D-DD01	\$0	\$0	\$0	\$46,591	\$0
58400021017629	DISTUGLNEX/INSPLNP/LABOR/NRTHMNT&CO	\$144,844	D-DD01	\$0	\$0	\$0	\$144,844	\$0
58400021017677	DISTUGLNEX/INSPLNP/LABOR/NRTHTRNFMR	\$513	D-DD01	\$0	\$0	\$0	\$513	\$0
58400021037629	DISTUGLNEX/INSPLNP/MLSP/NRTHMNT&CO	\$379	D-DD01	\$0	\$0	\$0	\$379	\$0
58400021147626	DISTUGLNEX/INSPLNP/ILCD/Mnt&Op Svc	\$19,073	D-DD01	\$0	\$0	\$0	\$19,073	\$0
58400021147627	DISTUGLNEX/INSPLNP/ILCD/NRTHMNTOPS	\$64,387	D-DD01	\$0	\$0	\$0	\$64,387	\$0
58400021147628	DISTUGLNEX/INSPLNP/ILCD/Mnt&Constr	\$25,332	D-DD01	\$0	\$0	\$0	\$25,332	\$0
58400021147629	DISTUGLNEX/INSPLNP/ILCD/NRTHMNT&CO	\$94,924	D-DD01	\$0	\$0	\$0	\$94,924	\$0
58400021147677	DISTUGLNEX/INSPLNP/ILCD/NRTHTRNFMR	\$275	D-DD01	\$0	\$0	\$0	\$275	\$0
58400022147626	DISTUGLNEX/I&RTRMT/ILCD/Mnt&Op Svc	(\$383)	D-DD01	\$0	\$0	\$0	(\$383)	\$0
58400023007615	DISTUGLNEX/LOCATING/OTHER/CABLLOCATE	\$440	D-DD01	\$0	\$0	\$0	\$440	\$0
58400023007627	DISTUGLNEX/LOCATING/OTHER/NRTHMNTOPS	\$1,588	D-DD01	\$0	\$0	\$0	\$1,588	\$0
58400023007629	DISTUGLNEX/LOCATING/OTHER/NRTHMNT&CO	\$2,752	D-DD01	\$0	\$0	\$0	\$2,752	\$0
58400023017615	DISTUGLNEX/LOCATING/LABOR/CABLLOCATE	\$210,746	D-DD01	\$0	\$0	\$0	\$210,746	\$0
58400023017626	DISTUGLNEX/LOCATING/LABOR/Mnt&Op Svc	\$72,146	D-DD01	\$0	\$0	\$0	\$72,146	\$0
58400023017627	DISTUGLNEX/LOCATING/LABOR/NRTHMNTOPS	\$7,449	D-DD01	\$0	\$0	\$0	\$7,449	\$0
58400023017628	DISTUGLNEX/LOCATING/LABOR/Mnt&Constr	\$2,046	D-DD01	\$0	\$0	\$0	\$2,046	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58400023017629	DISTUGLNEX/LOCATING/LABOR/NRTHMNT&CO	\$13,454	D-DD01	\$0	\$0	\$0	\$13,454	\$0
58400023017679	DISTUGLNEX/LOCATING/LABOR/TREETRIMRS	\$156	D-DD01	\$0	\$0	\$0	\$156	\$0
58400023027670	DISTUGLNEX/LOCATING/PFCT/SPCSUPADM	\$575,292	D-DD01	\$0	\$0	\$0	\$575,292	\$0
58400023037615	DISTUGLNEX/LOCATING/MLSP/CABLLOCATE	\$678	D-DD01	\$0	\$0	\$0	\$678	\$0
58400023047626	DISTUGLNEX/LOCATING/TRANS/Mnt&Op Svc	\$8,557	D-DD01	\$0	\$0	\$0	\$8,557	\$0
58400023147615	DISTUGLNEX/LOCATING/ILCD/CABLLOCATE	\$137,106	D-DD01	\$0	\$0	\$0	\$137,106	\$0
58400023147626	DISTUGLNEX/LOCATING/ILCD/Mnt&Op Svc	\$37,045	D-DD01	\$0	\$0	\$0	\$37,045	\$0
58400023147627	DISTUGLNEX/LOCATING/ILCD/NRTHMNTOPS	\$4,669	D-DD01	\$0	\$0	\$0	\$4,669	\$0
58400023147628	DISTUGLNEX/LOCATING/ILCD/Mnt&Constr	\$1,167	D-DD01	\$0	\$0	\$0	\$1,167	\$0
58400023147629	DISTUGLNEX/LOCATING/ILCD/NRTHMNT&CO	\$10,709	D-DD01	\$0	\$0	\$0	\$10,709	\$0
58400023147679	DISTUGLNEX/LOCATING/ILCD/TREETRIMRS	\$374	D-DD01	\$0	\$0	\$0	\$374	\$0
58400044157626	DISTUGLNEX/DAMAGECLAIM/CTIA/Mnt&Op Svc	(\$503)	D-DD01	\$0	\$0	\$0	(\$503)	\$0
58400044157628	DISTUGLNEX/DAMAGECLAIM/CTIA/Mnt&Constr	(\$1,724)	D-DD01	\$0	\$0	\$0	(\$1,724)	\$0
58400720017615	DISTUGLNEX/Safetytrng/LABOR/CABLLOCATE	\$2,179	D-DD01	\$0	\$0	\$0	\$2,179	\$0
58400720147615	DISTUGLNEX/Safetytrng/ILCD/CABLLOCATE	\$1,497	D-DD01	\$0	\$0	\$0	\$1,497	\$0
58500006017626	DISTSTLTS/SCHED ACT/LABOR/Mnt&Op Svc	\$14,536	D-DD01	\$0	\$0	\$0	\$14,536	\$0
58500006017627	DISTSTLTS/SCHED ACT/LABOR/NRTHMNTOPS	\$67,329	D-DD01	\$0	\$0	\$0	\$67,329	\$0
58500006017628	DISTSTLTS/SCHED ACT/LABOR/Mnt&Constr	\$3,588	D-DD01	\$0	\$0	\$0	\$3,588	\$0
58500006017629	DISTSTLTS/SCHED ACT/LABOR/NRTHMNT&CO	\$9,883	D-DD01	\$0	\$0	\$0	\$9,883	\$0
58500006017677	DISTSTLTS/SCHED ACT/LABOR/NRTHTRNFM	\$449	D-DD01	\$0	\$0	\$0	\$449	\$0
58500006147626	DISTSTLTS/SCHED ACT/ILCD/Mnt&Op Svc	\$6,617	D-DD01	\$0	\$0	\$0	\$6,617	\$0
58500006147627	DISTSTLTS/SCHED ACT/ILCD/NRTHMNTOPS	\$30,963	D-DD01	\$0	\$0	\$0	\$30,963	\$0
58500006147628	DISTSTLTS/SCHED ACT/ILCD/Mnt&Constr	\$1,709	D-DD01	\$0	\$0	\$0	\$1,709	\$0
58500006147629	DISTSTLTS/SCHED ACT/ILCD/NRTHMNT&CO	\$3,036	D-DD01	\$0	\$0	\$0	\$3,036	\$0
58500006147677	DISTSTLTS/SCHED ACT/ILCD/NRTHTRNFM	\$226	D-DD01	\$0	\$0	\$0	\$226	\$0
58500007017626	DISTSTLTS/REIMB ACT/LABOR/Mnt&Op Svc	\$474	D-DD01	\$0	\$0	\$0	\$474	\$0
58500007017627	DISTSTLTS/REIMB ACT/LABOR/NRTHMNTOPS	\$143	D-DD01	\$0	\$0	\$0	\$143	\$0
58500007147626	DISTSTLTS/REIMB ACT/ILCD/Mnt&Op Svc	\$282	D-DD01	\$0	\$0	\$0	\$282	\$0
58500007147627	DISTSTLTS/REIMB ACT/ILCD/NRTHMNTOPS	(\$4,594)	D-DD01	\$0	\$0	\$0	(\$4,594)	\$0
58500007147629	DISTSTLTS/REIMB ACT/ILCD/NRTHMNT&CO	(\$1,575)	D-DD01	\$0	\$0	\$0	(\$1,575)	\$0
58500008017626	DISTSTLTS/OUT/TRBL/LABOR/Mnt&Op Svc	\$11,568	D-DD01	\$0	\$0	\$0	\$11,568	\$0
58500008017627	DISTSTLTS/OUT/TRBL/LABOR/NRTHMNTOPS	\$2,459	D-DD01	\$0	\$0	\$0	\$2,459	\$0
58500008017628	DISTSTLTS/OUT/TRBL/LABOR/Mnt&Constr	\$145	D-DD01	\$0	\$0	\$0	\$145	\$0
58500008017629	DISTSTLTS/OUT/TRBL/LABOR/NRTHMNT&CO	\$691	D-DD01	\$0	\$0	\$0	\$691	\$0
58500008147626	DISTSTLTS/OUT/TRBL/ILCD/Mnt&Op Svc	\$5,783	D-DD01	\$0	\$0	\$0	\$5,783	\$0
58500008147627	DISTSTLTS/OUT/TRBL/ILCD/NRTHMNTOPS	\$1,219	D-DD01	\$0	\$0	\$0	\$1,219	\$0
58500008147628	DISTSTLTS/OUT/TRBL/ILCD/Mnt&Constr	(\$150)	D-DD01	\$0	\$0	\$0	(\$150)	\$0
58500008147629	DISTSTLTS/OUT/TRBL/ILCD/NRTHMNT&CO	\$224	D-DD01	\$0	\$0	\$0	\$224	\$0
58500044157626	DISTSTLTS/DAMAGECLAIM/CTIA/Mnt&Op Svc	(\$150)	D-DD01	\$0	\$0	\$0	(\$150)	\$0
58500044157627	DISTSTLTS/DAMAGECLAIM/CTIA/NRTHMNTOPS	(\$1,551)	D-DD01	\$0	\$0	\$0	(\$1,551)	\$0
58600000007624	DISTMETER/GENERAL/OTHER/Meter Shop	\$614	D-DD01	\$0	\$0	\$0	\$614	\$0
58600000017624	DISTMETER/GENERAL/LABOR/Meter Shop	\$96,621	D-DD01	\$0	\$0	\$0	\$96,621	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
 Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58600000017626	DISTMETER/GENERAL/LABOR/Mnt&Op Svc	\$1,525	D-DD01	\$0	\$0	\$0	\$1,525	\$0
58600000017627	DISTMETER/GENERAL/LABOR/NRTHMNTOPS	\$145	D-DD01	\$0	\$0	\$0	\$145	\$0
58600000017670	DISTMETER/GENERAL/LABOR/SPCSUPADM	\$52,600	D-DD01	\$0	\$0	\$0	\$52,600	\$0
58600000037624	DISTMETER/GENERAL/MLSP/Meter Shop	\$2,494	D-DD01	\$0	\$0	\$0	\$2,494	\$0
58600000147624	DISTMETER/GENERAL/ILCD/Meter Shop	\$51,354	D-DD01	\$0	\$0	\$0	\$51,354	\$0
58600000147626	DISTMETER/GENERAL/ILCD/Mnt&Op Svc	\$621	D-DD01	\$0	\$0	\$0	\$621	\$0
58600000147627	DISTMETER/GENERAL/ILCD/NRTHMNTOPS	\$46	D-DD01	\$0	\$0	\$0	\$46	\$0
58600000147670	DISTMETER/GENERAL/ILCD/SPCSUPADM	\$40,209	D-DD01	\$0	\$0	\$0	\$40,209	\$0
58600008017624	DISTMETER/OUT/TRBL/LABOR/Meter Shop	\$25,109	D-DD01	\$0	\$0	\$0	\$25,109	\$0
58600008147624	DISTMETER/OUT/TRBL/ILCD/Meter Shop	\$12,294	D-DD01	\$0	\$0	\$0	\$12,294	\$0
58600022017626	DISTMETER/I&RTRMT/LABOR/Mnt&Op Svc	\$8,163	D-DD01	\$0	\$0	\$0	\$8,163	\$0
58600022017627	DISTMETER/I&RTRMT/LABOR/NRTHMNTOPS	\$2,153	D-DD01	\$0	\$0	\$0	\$2,153	\$0
58600022017628	DISTMETER/I&RTRMT/LABOR/Mnt&Constr	\$657	D-DD01	\$0	\$0	\$0	\$657	\$0
58600022017629	DISTMETER/I&RTRMT/LABOR/NRTHMNT&CO	\$1,784	D-DD01	\$0	\$0	\$0	\$1,784	\$0
58600022017677	DISTMETER/I&RTRMT/LABOR/NRTHTRNFM	\$257	D-DD01	\$0	\$0	\$0	\$257	\$0
58600022037624	DISTMETER/I&RTRMT/MLSP/Meter Shop	\$11,282	D-DD01	\$0	\$0	\$0	\$11,282	\$0
58600022147624	DISTMETER/I&RTRMT/ILCD/Meter Shop	(\$54)	D-DD01	\$0	\$0	\$0	(\$54)	\$0
58600022147626	DISTMETER/I&RTRMT/ILCD/Mnt&Op Svc	\$4,240	D-DD01	\$0	\$0	\$0	\$4,240	\$0
58600022147627	DISTMETER/I&RTRMT/ILCD/NRTHMNTOPS	\$1,061	D-DD01	\$0	\$0	\$0	\$1,061	\$0
58600022147628	DISTMETER/I&RTRMT/ILCD/Mnt&Constr	\$329	D-DD01	\$0	\$0	\$0	\$329	\$0
58600022147629	DISTMETER/I&RTRMT/ILCD/NRTHMNT&CO	\$858	D-DD01	\$0	\$0	\$0	\$858	\$0
58600022147677	DISTMETER/I&RTRMT/ILCD/NRTHTRNFM	\$129	D-DD01	\$0	\$0	\$0	\$129	\$0
58600022257624	DISTMETER/I&RTRMT/MTIC/Meter Shop	(\$51,599)	D-DD01	\$0	\$0	\$0	(\$51,599)	\$0
58600030017624	DISTMETER/CON-DISCON/LABOR/Meter Shop	\$53,726	D-DD01	\$0	\$0	\$0	\$53,726	\$0
58600030017626	DISTMETER/CON-DISCON/LABOR/Mnt&Op Svc	\$5,225	D-DD01	\$0	\$0	\$0	\$5,225	\$0
58600030017627	DISTMETER/CON-DISCON/LABOR/NRTHMNTOPS	\$3,879	D-DD01	\$0	\$0	\$0	\$3,879	\$0
58600030017628	DISTMETER/CON-DISCON/LABOR/Mnt&Constr	\$733	D-DD01	\$0	\$0	\$0	\$733	\$0
58600030017629	DISTMETER/CON-DISCON/LABOR/NRTHMNT&CO	\$3,372	D-DD01	\$0	\$0	\$0	\$3,372	\$0
58600030147520	DISTMETER/CON-DISCON/ILCD/Substation	(\$48)	D-DD01	\$0	\$0	\$0	(\$48)	\$0
58600030147624	DISTMETER/CON-DISCON/ILCD/Meter Shop	\$24,680	D-DD01	\$0	\$0	\$0	\$24,680	\$0
58600030147626	DISTMETER/CON-DISCON/ILCD/Mnt&Op Svc	\$2,033	D-DD01	\$0	\$0	\$0	\$2,033	\$0
58600030147627	DISTMETER/CON-DISCON/ILCD/NRTHMNTOPS	\$1,876	D-DD01	\$0	\$0	\$0	\$1,876	\$0
58600030147628	DISTMETER/CON-DISCON/ILCD/Mnt&Constr	(\$802)	D-DD01	\$0	\$0	\$0	(\$802)	\$0
58600030147629	DISTMETER/CON-DISCON/ILCD/NRTHMNT&CO	\$1,735	D-DD01	\$0	\$0	\$0	\$1,735	\$0
58600030227624	DISTMETER/CON-DISCON/TOOLS/Meter Shop	\$163	D-DD01	\$0	\$0	\$0	\$163	\$0
58600031017624	DISTMETER/INSP&AD/LABOR/Meter Shop	\$1,425	D-DD01	\$0	\$0	\$0	\$1,425	\$0
58600031147624	DISTMETER/INSP&AD/ILCD/Meter Shop	\$716	D-DD01	\$0	\$0	\$0	\$716	\$0
58600032017624	DISTMETER/TESTING/LABOR/Meter Shop	\$71,712	D-DD01	\$0	\$0	\$0	\$71,712	\$0
58600032027624	DISTMETER/TESTING/PFCT/Meter Shop	\$3,133	D-DD01	\$0	\$0	\$0	\$3,133	\$0
58600032037624	DISTMETER/TESTING/MLSP/Meter Shop	\$2,119	D-DD01	\$0	\$0	\$0	\$2,119	\$0
58600032147624	DISTMETER/TESTING/ILCD/Meter Shop	\$38,888	D-DD01	\$0	\$0	\$0	\$38,888	\$0
58600033017624	DISTMETER/CHNG-RELOC/LABOR/Meter Shop	\$228,006	D-DD01	\$0	\$0	\$0	\$228,006	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58600033037624	DISTMETER/CHNG-RELOC/MLSP/Meter Shop	\$10,691	D-DD01	\$0	\$0	\$0	\$10,691	\$0
58600033147624	DISTMETER/CHNG-RELOC/ILCD/Meter Shop	\$126,422	D-DD01	\$0	\$0	\$0	\$126,422	\$0
58600044157624	DISTMETER/DAMGECLAIM/CTIA/Meter Shop	(\$472)	D-DD01	\$0	\$0	\$0	(\$472)	\$0
58600228017624	DISTMETER/BILLWHL/LABOR/Meter Shop	\$6,226	D-DD01	\$0	\$0	\$0	\$6,226	\$0
58600228147624	DISTMETER/BILLWHL/ILCD/Meter Shop	\$3,562	D-DD01	\$0	\$0	\$0	\$3,562	\$0
58700000017626	DSTCUSINST/GENERAL/LABOR/Mnt&Op Svc	\$2,297	D-DD01	\$0	\$0	\$0	\$2,297	\$0
58700000147626	DSTCUSINST/GENERAL/ILCD/Mnt&Op Svc	\$666	D-DD01	\$0	\$0	\$0	\$666	\$0
58700000147627	DSTCUSINST/GENERAL/ILCD/NRTHMNTOPS	(\$669)	D-DD01	\$0	\$0	\$0	(\$669)	\$0
58700030017626	DSTCUSINST/CON-DISCON/LABOR/Mnt&Op Svc	\$145	D-DD01	\$0	\$0	\$0	\$145	\$0
58700030147626	DSTCUSINST/CON-DISCON/ILCD/Mnt&Op Svc	\$74	D-DD01	\$0	\$0	\$0	\$74	\$0
58700036017624	DSTCUSINST/INSP CODE/LABOR/Meter Shop	\$16,192	D-DD01	\$0	\$0	\$0	\$16,192	\$0
58700036017626	DSTCUSINST/INSP CODE/LABOR/Mnt&Op Svc	\$8,395	D-DD01	\$0	\$0	\$0	\$8,395	\$0
58700036017627	DSTCUSINST/INSP CODE/LABOR/NRTHMNTOPS	\$2,180	D-DD01	\$0	\$0	\$0	\$2,180	\$0
58700036017628	DSTCUSINST/INSP CODE/LABOR/Mnt&Constr	\$1,141	D-DD01	\$0	\$0	\$0	\$1,141	\$0
58700036017629	DSTCUSINST/INSP CODE/LABOR/NRTHMNT&CO	\$4,815	D-DD01	\$0	\$0	\$0	\$4,815	\$0
58700036147624	DSTCUSINST/INSP CODE/ILCD/Meter Shop	\$9,421	D-DD01	\$0	\$0	\$0	\$9,421	\$0
58700036147626	DSTCUSINST/INSP CODE/ILCD/Mnt&Op Svc	\$4,428	D-DD01	\$0	\$0	\$0	\$4,428	\$0
58700036147627	DSTCUSINST/INSP CODE/ILCD/NRTHMNTOPS	\$1,080	D-DD01	\$0	\$0	\$0	\$1,080	\$0
58700036147628	DSTCUSINST/INSP CODE/ILCD/Mnt&Constr	\$462	D-DD01	\$0	\$0	\$0	\$462	\$0
58700036147629	DSTCUSINST/INSP CODE/ILCD/NRTHMNT&CO	\$2,814	D-DD01	\$0	\$0	\$0	\$2,814	\$0
58700037017624	DSTCUSINST/SVC COMPL/LABOR/Meter Shop	\$44,636	D-DD01	\$0	\$0	\$0	\$44,636	\$0
58700037147624	DSTCUSINST/SVC COMPL/ILCD/Meter Shop	\$24,464	D-DD01	\$0	\$0	\$0	\$24,464	\$0
58700038017624	DSTCUSINST/SVC UPGRD/LABOR/Meter Shop	\$77,826	D-DD01	\$0	\$0	\$0	\$77,826	\$0
58700038017626	DSTCUSINST/SVC UPGRD/LABOR/Mnt&Op Svc	\$34,063	D-DD01	\$0	\$0	\$0	\$34,063	\$0
58700038017627	DSTCUSINST/SVC UPGRD/LABOR/NRTHMNTOPS	\$3,325	D-DD01	\$0	\$0	\$0	\$3,325	\$0
58700038017628	DSTCUSINST/SVC UPGRD/LABOR/Mnt&Constr	\$2,034	D-DD01	\$0	\$0	\$0	\$2,034	\$0
58700038017629	DSTCUSINST/SVC UPGRD/LABOR/NRTHMNT&CO	\$4,282	D-DD01	\$0	\$0	\$0	\$4,282	\$0
58700038047626	DSTCUSINST/SVC UPGRD/TRANS/Mnt&Op Svc	\$80	D-DD01	\$0	\$0	\$0	\$80	\$0
58700038147624	DSTCUSINST/SVC UPGRD/ILCD/Meter Shop	\$39,479	D-DD01	\$0	\$0	\$0	\$39,479	\$0
58700038147626	DSTCUSINST/SVC UPGRD/ILCD/Mnt&Op Svc	\$17,372	D-DD01	\$0	\$0	\$0	\$17,372	\$0
58700038147627	DSTCUSINST/SVC UPGRD/ILCD/NRTHMNTOPS	\$1,580	D-DD01	\$0	\$0	\$0	\$1,580	\$0
58700038147628	DSTCUSINST/SVC UPGRD/ILCD/Mnt&Constr	\$549	D-DD01	\$0	\$0	\$0	\$549	\$0
58700038147629	DSTCUSINST/SVC UPGRD/ILCD/NRTHMNT&CO	\$2,163	D-DD01	\$0	\$0	\$0	\$2,163	\$0
58700039017624	DSTCUSINST/CURR DIVRN/LABOR/Meter Shop	\$16,390	D-DD01	\$0	\$0	\$0	\$16,390	\$0
58700039147624	DSTCUSINST/CURR DIVRN/ILCD/Meter Shop	\$9,002	D-DD01	\$0	\$0	\$0	\$9,002	\$0
58700044157627	DSTCUSINST/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$368)	D-DD01	\$0	\$0	\$0	(\$368)	\$0
58800000007530	DISTMISCEX/GENERAL/OTHER/SubRelEng	\$150	D-DD01	\$0	\$0	\$0	\$150	\$0
58800000007613	DISTMISCEX/GENERAL/OTHER/SPCSUPSRV	\$68	D-DD01	\$0	\$0	\$0	\$68	\$0
58800000007615	DISTMISCEX/GENERAL/OTHER/CABLOCATE	\$785	D-DD01	\$0	\$0	\$0	\$785	\$0
58800000007624	DISTMISCEX/GENERAL/OTHER/Meter Shop	\$1,952	D-DD01	\$0	\$0	\$0	\$1,952	\$0
58800000007626	DISTMISCEX/GENERAL/OTHER/Mnt&Op Svc	\$52	D-DD01	\$0	\$0	\$0	\$52	\$0
58800000007627	DISTMISCEX/GENERAL/OTHER/NRTHMNTOPS	\$1,149	D-DD01	\$0	\$0	\$0	\$1,149	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58800000007628	DISTMISCEX/GENERAL/OTHER/Mnt&Constr	\$300	D-DD01	\$0	\$0	\$0	\$300	\$0
58800000007629	DISTMISCEX/GENERAL/OTHER/NRTHMNT&CO	\$2,369	D-DD01	\$0	\$0	\$0	\$2,369	\$0
58800000007668	DISTMISCEX/GENERAL/OTHER/CAD/GIS	\$0	D-DD01	\$0	\$0	\$0	\$0	\$0
58800000007676	DISTMISCEX/GENERAL/OTHER/Tnmfr shp	\$40	D-DD01	\$0	\$0	\$0	\$40	\$0
58800000007677	DISTMISCEX/GENERAL/OTHER/NRTHTRNFMR	\$144	D-DD01	\$0	\$0	\$0	\$144	\$0
58800000017530	DISTMISCEX/GENERAL/LABOR/SubRelEng	\$48,027	D-DD01	\$0	\$0	\$0	\$48,027	\$0
58800000017612	DISTMISCEX/GENERAL/LABOR/Operations	\$28,854	D-DD01	\$0	\$0	\$0	\$28,854	\$0
58800000017613	DISTMISCEX/GENERAL/LABOR/SPCSUPSRV	\$55,665	D-DD01	\$0	\$0	\$0	\$55,665	\$0
58800000017624	DISTMISCEX/GENERAL/LABOR/Meter Shop	\$70,749	D-DD01	\$0	\$0	\$0	\$70,749	\$0
58800000017626	DISTMISCEX/GENERAL/LABOR/Mnt&Op Svc	\$38,899	D-DD01	\$0	\$0	\$0	\$38,899	\$0
58800000017627	DISTMISCEX/GENERAL/LABOR/NRTHMNTOPS	\$517	D-DD01	\$0	\$0	\$0	\$517	\$0
58800000017628	DISTMISCEX/GENERAL/LABOR/Mnt&Constr	\$43,671	D-DD01	\$0	\$0	\$0	\$43,671	\$0
58800000017629	DISTMISCEX/GENERAL/LABOR/NRTHMNT&CO	\$8,094	D-DD01	\$0	\$0	\$0	\$8,094	\$0
58800000017665	DISTMISCEX/GENERAL/LABOR/Dist Const	\$14,614	D-DD01	\$0	\$0	\$0	\$14,614	\$0
58800000017666	DISTMISCEX/GENERAL/LABOR/Dist Supp	\$149,677	D-DD01	\$0	\$0	\$0	\$149,677	\$0
58800000017667	DISTMISCEX/GENERAL/LABOR/Survey	\$1,526	D-DD01	\$0	\$0	\$0	\$1,526	\$0
58800000017668	DISTMISCEX/GENERAL/LABOR/CAD/GIS	\$1,208	D-DD01	\$0	\$0	\$0	\$1,208	\$0
58800000017670	DISTMISCEX/GENERAL/LABOR/SPCSUPADM	\$75,562	D-DD01	\$0	\$0	\$0	\$75,562	\$0
58800000017671	DISTMISCEX/GENERAL/LABOR/NRTHSPCSUP	\$62,340	D-DD01	\$0	\$0	\$0	\$62,340	\$0
58800000017676	DISTMISCEX/GENERAL/LABOR/Tnmfr shp	\$128	D-DD01	\$0	\$0	\$0	\$128	\$0
58800000017677	DISTMISCEX/GENERAL/LABOR/NRTHTRNFMR	\$93,328	D-DD01	\$0	\$0	\$0	\$93,328	\$0
58800000027500	DISTMISCEX/GENERAL/PFCT/VPFIdOps	\$17,209	D-DD01	\$0	\$0	\$0	\$17,209	\$0
58800000027530	DISTMISCEX/GENERAL/PFCT/SubRelEng	\$5,825	D-DD01	\$0	\$0	\$0	\$5,825	\$0
58800000027665	DISTMISCEX/GENERAL/PFCT/Dist Const	\$660	D-DD01	\$0	\$0	\$0	\$660	\$0
58800000027667	DISTMISCEX/GENERAL/PFCT/Survey	\$508	D-DD01	\$0	\$0	\$0	\$508	\$0
58800000027668	DISTMISCEX/GENERAL/PFCT/CAD/GIS	\$26,210	D-DD01	\$0	\$0	\$0	\$26,210	\$0
58800000027677	DISTMISCEX/GENERAL/PFCT/NRTHTRNFMR	\$6,075	D-DD01	\$0	\$0	\$0	\$6,075	\$0
58800000037624	DISTMISCEX/GENERAL/MLSP/Meter Shop	\$12,347	D-DD01	\$0	\$0	\$0	\$12,347	\$0
58800000037626	DISTMISCEX/GENERAL/MLSP/Mnt&Op Svc	\$387	D-DD01	\$0	\$0	\$0	\$387	\$0
58800000037627	DISTMISCEX/GENERAL/MLSP/NRTHMNTOPS	\$2,509	D-DD01	\$0	\$0	\$0	\$2,509	\$0
58800000037628	DISTMISCEX/GENERAL/MLSP/Mnt&Constr	\$3,209	D-DD01	\$0	\$0	\$0	\$3,209	\$0
58800000037629	DISTMISCEX/GENERAL/MLSP/NRTHMNT&CO	\$2,975	D-DD01	\$0	\$0	\$0	\$2,975	\$0
58800000037665	DISTMISCEX/GENERAL/MLSP/Dist Const	\$173	D-DD01	\$0	\$0	\$0	\$173	\$0
58800000037668	DISTMISCEX/GENERAL/MLSP/CAD/GIS	\$5,216	D-DD01	\$0	\$0	\$0	\$5,216	\$0
58800000037677	DISTMISCEX/GENERAL/MLSP/NRTHTRNFMR	\$108	D-DD01	\$0	\$0	\$0	\$108	\$0
58800000127600	DISTMISCEX/GENERAL/DACL/DirDistEng	\$43,562	D-DD01	\$0	\$0	\$0	\$43,562	\$0
58800000147200	DISTMISCEX/GENERAL/ILCD/Enviro Eng	(\$15)	D-DD01	\$0	\$0	\$0	(\$15)	\$0
58800000147520	DISTMISCEX/GENERAL/ILCD/Substation	(\$7)	D-DD01	\$0	\$0	\$0	(\$7)	\$0
58800000147530	DISTMISCEX/GENERAL/ILCD/SubRelEng	\$31,307	D-DD01	\$0	\$0	\$0	\$31,307	\$0
58800000147600	DISTMISCEX/GENERAL/ILCD/DirDistEng	(\$1,005)	D-DD01	\$0	\$0	\$0	(\$1,005)	\$0
58800000147612	DISTMISCEX/GENERAL/ILCD/Operations	\$20,691	D-DD01	\$0	\$0	\$0	\$20,691	\$0
58800000147613	DISTMISCEX/GENERAL/ILCD/SPCSUPSRV	\$45,321	D-DD01	\$0	\$0	\$0	\$45,321	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58800000147624	DISTMISCEX/GENERAL/ILCD/Meter Shop	\$34,501	D-DD01	\$0	\$0	\$0	\$34,501	\$0
58800000147626	DISTMISCEX/GENERAL/ILCD/Mnt&Op Svc	\$21,612	D-DD01	\$0	\$0	\$0	\$21,612	\$0
58800000147627	DISTMISCEX/GENERAL/ILCD/NRTHMNTOPS	\$295	D-DD01	\$0	\$0	\$0	\$295	\$0
58800000147628	DISTMISCEX/GENERAL/ILCD/Mnt&Constr	\$26,255	D-DD01	\$0	\$0	\$0	\$26,255	\$0
58800000147629	DISTMISCEX/GENERAL/ILCD/NRTHMNT&CO	\$4,674	D-DD01	\$0	\$0	\$0	\$4,674	\$0
58800000147665	DISTMISCEX/GENERAL/ILCD/Dist Const	\$8,055	D-DD01	\$0	\$0	\$0	\$8,055	\$0
58800000147666	DISTMISCEX/GENERAL/ILCD/Dist Supp	\$78,720	D-DD01	\$0	\$0	\$0	\$78,720	\$0
58800000147667	DISTMISCEX/GENERAL/ILCD/Survey	\$1,205	D-DD01	\$0	\$0	\$0	\$1,205	\$0
58800000147668	DISTMISCEX/GENERAL/ILCD/CAD/GIS	\$726	D-DD01	\$0	\$0	\$0	\$726	\$0
58800000147670	DISTMISCEX/GENERAL/ILCD/SPCSUPADM	\$57,994	D-DD01	\$0	\$0	\$0	\$57,994	\$0
58800000147671	DISTMISCEX/GENERAL/ILCD/NRTHSPCSUP	\$53,325	D-DD01	\$0	\$0	\$0	\$53,325	\$0
58800000147676	DISTMISCEX/GENERAL/ILCD/Trnfmr shp	(\$350)	D-DD01	\$0	\$0	\$0	(\$350)	\$0
58800000147677	DISTMISCEX/GENERAL/ILCD/NRTHTRNFMR	\$55,125	D-DD01	\$0	\$0	\$0	\$55,125	\$0
58800000157666	DISTMISCEX/GENERAL/CTIA/Dist Supp	(\$30,880)	D-DD01	\$0	\$0	\$0	(\$30,880)	\$0
58800023007615	DISTMISCEX/LOCATING/OTHER/CABLOCATE	\$759	D-DD01	\$0	\$0	\$0	\$759	\$0
58800023037615	DISTMISCEX/LOCATING/MLSP/CABLOCATE	\$8,515	D-DD01	\$0	\$0	\$0	\$8,515	\$0
58800023227679	DISTMISCEX/LOCATING/TOOLS/TREETRIMRS	\$113	D-DD01	\$0	\$0	\$0	\$113	\$0
58800051147668	DISTMISCEX/DRAFTNG/ILCD/CAD/GIS	(\$20)	D-DD01	\$0	\$0	\$0	(\$20)	\$0
58800552007626	DISTMISCEX/TRN-HSE/OTHER/Mnt&Op Svc	\$1,120	D-DD01	\$0	\$0	\$0	\$1,120	\$0
58800552007628	DISTMISCEX/TRN-HSE/OTHER/Mnt&Constr	\$1,239	D-DD01	\$0	\$0	\$0	\$1,239	\$0
58800552007677	DISTMISCEX/TRN-HSE/OTHER/NRTHTRNFMR	\$180	D-DD01	\$0	\$0	\$0	\$180	\$0
58800552017624	DISTMISCEX/TRN-HSE/LABOR/Meter Shop	\$143	D-DD01	\$0	\$0	\$0	\$143	\$0
58800552017626	DISTMISCEX/TRN-HSE/LABOR/Mnt&Op Svc	\$29,003	D-DD01	\$0	\$0	\$0	\$29,003	\$0
58800552017627	DISTMISCEX/TRN-HSE/LABOR/NRTHMNTOPS	\$9,990	D-DD01	\$0	\$0	\$0	\$9,990	\$0
58800552017628	DISTMISCEX/TRN-HSE/LABOR/Mnt&Constr	\$98,308	D-DD01	\$0	\$0	\$0	\$98,308	\$0
58800552017629	DISTMISCEX/TRN-HSE/LABOR/NRTHMNT&CO	\$10,964	D-DD01	\$0	\$0	\$0	\$10,964	\$0
58800552147624	DISTMISCEX/TRN-HSE/ILCD/Meter Shop	(\$165)	D-DD01	\$0	\$0	\$0	(\$165)	\$0
58800552147626	DISTMISCEX/TRN-HSE/ILCD/Mnt&Op Svc	\$13,003	D-DD01	\$0	\$0	\$0	\$13,003	\$0
58800552147627	DISTMISCEX/TRN-HSE/ILCD/NRTHMNTOPS	\$4,096	D-DD01	\$0	\$0	\$0	\$4,096	\$0
58800552147628	DISTMISCEX/TRN-HSE/ILCD/Mnt&Constr	\$51,420	D-DD01	\$0	\$0	\$0	\$51,420	\$0
58800552147629	DISTMISCEX/TRN-HSE/ILCD/NRTHMNT&CO	\$2,071	D-DD01	\$0	\$0	\$0	\$2,071	\$0
58800552147676	DISTMISCEX/TRN-HSE/ILCD/Trnfmr shp	(\$1,421)	D-DD01	\$0	\$0	\$0	(\$1,421)	\$0
58800720007626	DISTMISCEX/Safetytrng/OTHER/Mnt&Op Svc	\$1,090	D-DD01	\$0	\$0	\$0	\$1,090	\$0
58800720007628	DISTMISCEX/Safetytrng/OTHER/Mnt&Constr	\$830	D-DD01	\$0	\$0	\$0	\$830	\$0
58800720017624	DISTMISCEX/Safetytrng/LABOR/Meter Shop	\$9,510	D-DD01	\$0	\$0	\$0	\$9,510	\$0
58800720017626	DISTMISCEX/Safetytrng/LABOR/Mnt&Op Svc	\$38,824	D-DD01	\$0	\$0	\$0	\$38,824	\$0
58800720017627	DISTMISCEX/Safetytrng/LABOR/NRTHMNTOPS	\$16,704	D-DD01	\$0	\$0	\$0	\$16,704	\$0
58800720017628	DISTMISCEX/Safetytrng/LABOR/Mnt&Constr	\$18,003	D-DD01	\$0	\$0	\$0	\$18,003	\$0
58800720017629	DISTMISCEX/Safetytrng/LABOR/NRTHMNT&CO	\$41,036	D-DD01	\$0	\$0	\$0	\$41,036	\$0
58800720017673	DISTMISCEX/Safetytrng/LABOR/NRTHFLEET	\$15,494	D-DD01	\$0	\$0	\$0	\$15,494	\$0
58800720017677	DISTMISCEX/Safetytrng/LABOR/NRTHTRNFMR	\$7,500	D-DD01	\$0	\$0	\$0	\$7,500	\$0
58800720017679	DISTMISCEX/Safetytrng/LABOR/TREETRIMRS	\$10,497	D-DD01	\$0	\$0	\$0	\$10,497	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58800720037530	DISTMISCEX/Safetytrng/MLSP/SubRelEng	\$320	D-DD01	\$0	\$0	\$0	\$320	\$0
58800720037624	DISTMISCEX/Safetytrng/MLSP/Meter Shop	\$460	D-DD01	\$0	\$0	\$0	\$460	\$0
58800720037626	DISTMISCEX/Safetytrng/MLSP/Mnt&Op Svc	\$5,150	D-DD01	\$0	\$0	\$0	\$5,150	\$0
58800720037627	DISTMISCEX/Safetytrng/MLSP/NRTHMNTOPS	\$156	D-DD01	\$0	\$0	\$0	\$156	\$0
58800720037628	DISTMISCEX/Safetytrng/MLSP/Mnt&Constr	\$2,151	D-DD01	\$0	\$0	\$0	\$2,151	\$0
58800720037629	DISTMISCEX/Safetytrng/MLSP/NRTHMNT&CO	\$436	D-DD01	\$0	\$0	\$0	\$436	\$0
58800720037677	DISTMISCEX/Safetytrng/MLSP/NRTHTRNFMR	\$200	D-DD01	\$0	\$0	\$0	\$200	\$0
58800720147624	DISTMISCEX/Safetytrng/ILCD/Meter Shop	\$4,791	D-DD01	\$0	\$0	\$0	\$4,791	\$0
58800720147626	DISTMISCEX/Safetytrng/ILCD/Mnt&Op Svc	\$17,829	D-DD01	\$0	\$0	\$0	\$17,829	\$0
58800720147627	DISTMISCEX/Safetytrng/ILCD/NRTHMNTOPS	\$7,874	D-DD01	\$0	\$0	\$0	\$7,874	\$0
58800720147628	DISTMISCEX/Safetytrng/ILCD/Mnt&Constr	\$8,830	D-DD01	\$0	\$0	\$0	\$8,830	\$0
58800720147629	DISTMISCEX/Safetytrng/ILCD/NRTHMNT&CO	\$27,079	D-DD01	\$0	\$0	\$0	\$27,079	\$0
58800720147673	DISTMISCEX/Safetytrng/ILCD/NRTHFLEET	\$9,028	D-DD01	\$0	\$0	\$0	\$9,028	\$0
58800720147675	DISTMISCEX/Safetytrng/ILCD/NRTHWHSE	(\$108)	D-DD01	\$0	\$0	\$0	(\$108)	\$0
58800720147676	DISTMISCEX/Safetytrng/ILCD/Trnfmr shp	(\$106)	D-DD01	\$0	\$0	\$0	(\$106)	\$0
58800720147677	DISTMISCEX/Safetytrng/ILCD/NRTHTRNFMR	\$4,011	D-DD01	\$0	\$0	\$0	\$4,011	\$0
58800720147679	DISTMISCEX/Safetytrng/ILCD/TREETRIMRS	\$5,932	D-DD01	\$0	\$0	\$0	\$5,932	\$0
58800904013310	DISTMISCEX/PWRDELVRY/LABOR/Bus & Tech	\$74,512	D-DD01	\$0	\$0	\$0	\$74,512	\$0
58800904013320	DISTMISCEX/PWRDELVRY/LABOR/Opr & Tech	\$66,751	D-DD01	\$0	\$0	\$0	\$66,751	\$0
58800904013360	DISTMISCEX/PWRDELVRY/LABOR/IS Support	\$40,706	D-DD01	\$0	\$0	\$0	\$40,706	\$0
58800904103390	DISTMISCEX/PWRDELVRY/SWCL/IS Softwar	\$258,759	D-DD01	\$0	\$0	\$0	\$258,759	\$0
58800904143310	DISTMISCEX/PWRDELVRY/ILCD/Bus & Tech	\$44,055	D-DD01	\$0	\$0	\$0	\$44,055	\$0
58800904143320	DISTMISCEX/PWRDELVRY/ILCD/Opr & Tech	\$35,106	D-DD01	\$0	\$0	\$0	\$35,106	\$0
58800904143360	DISTMISCEX/PWRDELVRY/ILCD/IS Support	\$26,703	D-DD01	\$0	\$0	\$0	\$26,703	\$0
58800905013310	DISTMISCEX/PWRSUPPLY/LABOR/Bus & Tech	\$86,853	D-DD01	\$0	\$0	\$0	\$86,853	\$0
58800905013320	DISTMISCEX/PWRSUPPLY/LABOR/Opr & Tech	\$13,860	D-DD01	\$0	\$0	\$0	\$13,860	\$0
58800905013360	DISTMISCEX/PWRSUPPLY/LABOR/IS Support	\$13,419	D-DD01	\$0	\$0	\$0	\$13,419	\$0
58800905103390	DISTMISCEX/PWRSUPPLY/SWCL/IS Softwar	\$284,797	D-DD01	\$0	\$0	\$0	\$284,797	\$0
58800905113360	DISTMISCEX/PWRSUPPLY/HWCL/IS Support	\$10,934	D-DD01	\$0	\$0	\$0	\$10,934	\$0
58800905143310	DISTMISCEX/PWRSUPPLY/ILCD/Bus & Tech	\$52,517	D-DD01	\$0	\$0	\$0	\$52,517	\$0
58800905143320	DISTMISCEX/PWRSUPPLY/ILCD/Opr & Tech	\$7,095	D-DD01	\$0	\$0	\$0	\$7,095	\$0
58800905143360	DISTMISCEX/PWRSUPPLY/ILCD/IS Support	\$8,817	D-DD01	\$0	\$0	\$0	\$8,817	\$0
58896601052101	DISTWHSCLR/CLRLBR/CALC/Corporate	\$16,989	D-DD01	\$0	\$0	\$0	\$16,989	\$0
58896602052101	DISTWHSCLR/CLRPROFSVC/CALC/Corporate	\$1	D-DD01	\$0	\$0	\$0	\$1	\$0
58896603052101	DISTWHSCLR/CLROTHER/CALC/Corporate	(\$116)	D-DD01	\$0	\$0	\$0	(\$116)	\$0
58896609052101	DISTWHSCLR/CLRLEASES/CALC/Corporate	\$8	D-DD01	\$0	\$0	\$0	\$8	\$0
58896612052101	DISTWHSCLR/CLRDPRC/AM/CALC/Corporate	\$1,847	D-DD01	\$0	\$0	\$0	\$1,847	\$0
58897601052101	DISTGARCLR/CLRLBR/CALC/Corporate	\$293,590	D-DD01	\$0	\$0	\$0	\$293,590	\$0
58897602052101	DISTGARCLR/CLRPROFSVC/CALC/Corporate	\$20,948	D-DD01	\$0	\$0	\$0	\$20,948	\$0
58897603052101	DISTGARCLR/CLROTHER/CALC/Corporate	\$36,381	D-DD01	\$0	\$0	\$0	\$36,381	\$0
58897607052101	DISTGARCLR/CLRVHCLFL/CALC/Corporate	\$67,962	D-DD01	\$0	\$0	\$0	\$67,962	\$0
58897608052101	DISTGARCLR/CLRVHCLPRT/CALC/Corporate	\$94,009	D-DD01	\$0	\$0	\$0	\$94,009	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
58897612052101	DISTGARCLR/CLRDPRC/AM/CALC/Corporate	\$208,122	D-DD01	\$0	\$0	\$0	\$208,122	\$0
58899271122101	DISTOPRCLR/SFTAMRT/DACL/Corporate	\$67,255	D-DD01	\$0	\$0	\$0	\$67,255	\$0
58899601052101	DISTOPRCLR/CLRLBR/CALC/Corporate	\$240,672	D-DD01	\$0	\$0	\$0	\$240,672	\$0
58899602052101	DISTOPRCLR/CLRPROFSVC/CALC/Corporate	\$12,302	D-DD01	\$0	\$0	\$0	\$12,302	\$0
58899603052101	DISTOPRCLR/CLROTHER/CALC/Corporate	(\$29,104)	D-DD01	\$0	\$0	\$0	(\$29,104)	\$0
58899610052101	DISTOPRCLR/CLRSFTWR/CALC/Corporate	\$125,189	D-DD01	\$0	\$0	\$0	\$125,189	\$0
58899611052101	DISTOPRCLR/CLRHRDWR/CALC/Corporate	\$40,201	D-DD01	\$0	\$0	\$0	\$40,201	\$0
58899612052101	DISTOPRCLR/CLRDPRC/AM/CALC/Corporate	\$28,674	D-DD01	\$0	\$0	\$0	\$28,674	\$0
58900000097510	DISTRENTS/GENERAL/LEASES/ContrComm	\$20,749	D-DD01	\$0	\$0	\$0	\$20,749	\$0
58900000097613	DISTRENTS/GENERAL/LEASES/SPCSUPSRV	\$67,997	D-DD01	\$0	\$0	\$0	\$67,997	\$0
58900000097662	DISTRENTS/GENERAL/LEASES/Land Svcs	\$463,215	D-DD01	\$0	\$0	\$0	\$463,215	\$0
58900000098751	DISTRENTS/GENERAL/LEASES/MWBusiness	\$0	D-DD01	\$0	\$0	\$0	\$0	\$0
Total Distribution Expense - Operations		\$12,842,105		\$0	\$0	\$0	\$12,842,105	\$0
Distribution Expense - Maintenance								
59000000007665	DISTMTSUPV/GENERAL/OTHER/Dist Const	\$77,710	D-DD01	\$0	\$0	\$0	\$77,710	\$0
59000000007668	DISTMTSUPV/GENERAL/OTHER/CAD/GIS	\$20	D-DD01	\$0	\$0	\$0	\$20	\$0
59000000017510	DISTMTSUPV/GENERAL/LABOR/ContrComm	\$62,889	D-DD01	\$0	\$0	\$0	\$62,889	\$0
59000000017520	DISTMTSUPV/GENERAL/LABOR/Substation	\$52,616	D-DD01	\$0	\$0	\$0	\$52,616	\$0
59000000017612	DISTMTSUPV/GENERAL/LABOR/Operations	\$134,042	D-DD01	\$0	\$0	\$0	\$134,042	\$0
59000000017613	DISTMTSUPV/GENERAL/LABOR/SPCSUPSRV	\$102,431	D-DD01	\$0	\$0	\$0	\$102,431	\$0
59000000017624	DISTMTSUPV/GENERAL/LABOR/Meter Shop	\$67,260	D-DD01	\$0	\$0	\$0	\$67,260	\$0
59000000017626	DISTMTSUPV/GENERAL/LABOR/Mnt&Op Svc	\$52,639	D-DD01	\$0	\$0	\$0	\$52,639	\$0
59000000017628	DISTMTSUPV/GENERAL/LABOR/Mnt&Constr	\$67,816	D-DD01	\$0	\$0	\$0	\$67,816	\$0
59000000017629	DISTMTSUPV/GENERAL/LABOR/NRTHMNT&CO	\$80,288	D-DD01	\$0	\$0	\$0	\$80,288	\$0
59000000017662	DISTMTSUPV/GENERAL/LABOR/Land Svcs	\$4,993	D-DD01	\$0	\$0	\$0	\$4,993	\$0
59000000017665	DISTMTSUPV/GENERAL/LABOR/Dist Const	\$77	D-DD01	\$0	\$0	\$0	\$77	\$0
59000000017668	DISTMTSUPV/GENERAL/LABOR/CAD/GIS	\$316,142	D-DD01	\$0	\$0	\$0	\$316,142	\$0
59000000147510	DISTMTSUPV/GENERAL/ILCD/ContrComm	\$49,596	D-DD01	\$0	\$0	\$0	\$49,596	\$0
59000000147520	DISTMTSUPV/GENERAL/ILCD/Substation	\$36,655	D-DD01	\$0	\$0	\$0	\$36,655	\$0
59000000147612	DISTMTSUPV/GENERAL/ILCD/Operations	\$91,912	D-DD01	\$0	\$0	\$0	\$91,912	\$0
59000000147613	DISTMTSUPV/GENERAL/ILCD/SPCSUPSRV	\$85,623	D-DD01	\$0	\$0	\$0	\$85,623	\$0
59000000147624	DISTMTSUPV/GENERAL/ILCD/Meter Shop	\$49,887	D-DD01	\$0	\$0	\$0	\$49,887	\$0
59000000147626	DISTMTSUPV/GENERAL/ILCD/Mnt&Op Svc	\$37,213	D-DD01	\$0	\$0	\$0	\$37,213	\$0
59000000147628	DISTMTSUPV/GENERAL/ILCD/Mnt&Constr	\$45,493	D-DD01	\$0	\$0	\$0	\$45,493	\$0
59000000147629	DISTMTSUPV/GENERAL/ILCD/NRTHMNT&CO	\$54,733	D-DD01	\$0	\$0	\$0	\$54,733	\$0
59000000147662	DISTMTSUPV/GENERAL/ILCD/Land Svcs	\$3,423	D-DD01	\$0	\$0	\$0	\$3,423	\$0
59000000147665	DISTMTSUPV/GENERAL/ILCD/Dist Const	\$1,103	D-DD01	\$0	\$0	\$0	\$1,103	\$0
59000000147668	DISTMTSUPV/GENERAL/ILCD/CAD/GIS	\$217,302	D-DD01	\$0	\$0	\$0	\$217,302	\$0
59000051017668	DISTMTSUPV/DRAFTNG/LABOR/CAD/GIS	\$167,385	D-DD01	\$0	\$0	\$0	\$167,385	\$0
59000051147668	DISTMTSUPV/DRAFTNG/ILCD/CAD/GIS	\$88,119	D-DD01	\$0	\$0	\$0	\$88,119	\$0
59200000007510	DSTMTSTAEQ/GENERAL/OTHER/ContrComm	\$130	D-DD01	\$0	\$0	\$0	\$130	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59200000007530	DSTMTSTAEQ/GENERAL/OTHER/SubRelEng	\$812	D-DD01	\$0	\$0	\$0	\$812	\$0
59200000017510	DSTMTSTAEQ/GENERAL/LABOR/ContrComm	\$65,193	D-DD01	\$0	\$0	\$0	\$65,193	\$0
59200000017520	DSTMTSTAEQ/GENERAL/LABOR/Substation	\$788	D-DD01	\$0	\$0	\$0	\$788	\$0
59200000017530	DSTMTSTAEQ/GENERAL/LABOR/SubRelEng	\$30,777	D-DD01	\$0	\$0	\$0	\$30,777	\$0
59200000017540	DSTMTSTAEQ/GENERAL/LABOR/SCADA	\$149,551	D-DD01	\$0	\$0	\$0	\$149,551	\$0
59200000017628	DSTMTSTAEQ/GENERAL/LABOR/Mnt&Constr	\$322	D-DD01	\$0	\$0	\$0	\$322	\$0
59200000027510	DSTMTSTAEQ/GENERAL/PFCT/ContrComm	\$4,678	D-DD01	\$0	\$0	\$0	\$4,678	\$0
59200000027520	DSTMTSTAEQ/GENERAL/PFCT/Substation	\$236	D-DD01	\$0	\$0	\$0	\$236	\$0
59200000027540	DSTMTSTAEQ/GENERAL/PFCT/SCADA	\$7,350	D-DD01	\$0	\$0	\$0	\$7,350	\$0
59200000037510	DSTMTSTAEQ/GENERAL/MLSP/ContrComm	\$12,291	D-DD01	\$0	\$0	\$0	\$12,291	\$0
59200000037520	DSTMTSTAEQ/GENERAL/MLSP/Substation	\$3,645	D-DD01	\$0	\$0	\$0	\$3,645	\$0
59200000037530	DSTMTSTAEQ/GENERAL/MLSP/SubRelEng	\$71	D-DD01	\$0	\$0	\$0	\$71	\$0
59200000047510	DSTMTSTAEQ/GENERAL/TRANS/ContrComm	\$1,808	D-DD01	\$0	\$0	\$0	\$1,808	\$0
59200000097510	DSTMTSTAEQ/GENERAL/LEASES/ContrComm	(\$0)	D-DD01	\$0	\$0	\$0	(\$0)	\$0
5920000147510	DSTMTSTAEQ/GENERAL/ILCD/ContrComm	\$39,296	D-DD01	\$0	\$0	\$0	\$39,296	\$0
5920000147520	DSTMTSTAEQ/GENERAL/ILCD/Substation	(\$1,534)	D-DD01	\$0	\$0	\$0	(\$1,534)	\$0
5920000147530	DSTMTSTAEQ/GENERAL/ILCD/SubRelEng	\$16,813	D-DD01	\$0	\$0	\$0	\$16,813	\$0
5920000147540	DSTMTSTAEQ/GENERAL/ILCD/SCADA	\$116,571	D-DD01	\$0	\$0	\$0	\$116,571	\$0
5920000147628	DSTMTSTAEQ/GENERAL/ILCD/Mnt&Constr	\$32	D-DD01	\$0	\$0	\$0	\$32	\$0
5920000147665	DSTMTSTAEQ/GENERAL/ILCD/Dist Const	(\$96)	D-DD01	\$0	\$0	\$0	(\$96)	\$0
59200000227530	DSTMTSTAEQ/GENERAL/TOOLS/SubRelEng	\$2,195	D-DD01	\$0	\$0	\$0	\$2,195	\$0
59200000307510	DSTMTSTAEQ/GENERAL/FLDCONTRAC/ContrComm	\$8,166	D-DD01	\$0	\$0	\$0	\$8,166	\$0
59200010007520	DSTMTSTAEQ/COR EQ MNT/OTHER/Substation	\$240	D-DD01	\$0	\$0	\$0	\$240	\$0
59200010017520	DSTMTSTAEQ/COR EQ MNT/LABOR/Substation	\$16,645	D-DD01	\$0	\$0	\$0	\$16,645	\$0
59200010017530	DSTMTSTAEQ/COR EQ MNT/LABOR/SubRelEng	\$47,022	D-DD01	\$0	\$0	\$0	\$47,022	\$0
59200010027520	DSTMTSTAEQ/COR EQ MNT/PFCT/Substation	\$621	D-DD01	\$0	\$0	\$0	\$621	\$0
59200010037520	DSTMTSTAEQ/COR EQ MNT/MLSP/Substation	\$1,388	D-DD01	\$0	\$0	\$0	\$1,388	\$0
59200010037530	DSTMTSTAEQ/COR EQ MNT/MLSP/SubRelEng	\$7,320	D-DD01	\$0	\$0	\$0	\$7,320	\$0
59200010047530	DSTMTSTAEQ/COR EQ MNT/TRANS/SubRelEng	\$2,094	D-DD01	\$0	\$0	\$0	\$2,094	\$0
59200010147510	DSTMTSTAEQ/COR EQ MNT/ILCD/ContrComm	(\$61)	D-DD01	\$0	\$0	\$0	(\$61)	\$0
59200010147520	DSTMTSTAEQ/COR EQ MNT/ILCD/Substation	\$5,135	D-DD01	\$0	\$0	\$0	\$5,135	\$0
59200010147530	DSTMTSTAEQ/COR EQ MNT/ILCD/SubRelEng	\$19,646	D-DD01	\$0	\$0	\$0	\$19,646	\$0
59200010227520	DSTMTSTAEQ/COR EQ MNT/TOOLS/Substation	\$142	D-DD01	\$0	\$0	\$0	\$142	\$0
59200011007520	DSTMTSTAEQ/PRE EQ MNT/OTHER/Substation	\$6,615	D-DD01	\$0	\$0	\$0	\$6,615	\$0
59200011017520	DSTMTSTAEQ/PRE EQ MNT/LABOR/Substation	\$507,340	D-DD01	\$0	\$0	\$0	\$507,340	\$0
59200011017530	DSTMTSTAEQ/PRE EQ MNT/LABOR/SubRelEng	\$708	D-DD01	\$0	\$0	\$0	\$708	\$0
59200011027520	DSTMTSTAEQ/PRE EQ MNT/PFCT/Substation	\$53,365	D-DD01	\$0	\$0	\$0	\$53,365	\$0
59200011037520	DSTMTSTAEQ/PRE EQ MNT/MLSP/Substation	\$92,765	D-DD01	\$0	\$0	\$0	\$92,765	\$0
59200011037530	DSTMTSTAEQ/PRE EQ MNT/MLSP/SubRelEng	\$711	D-DD01	\$0	\$0	\$0	\$711	\$0
59200011147510	DSTMTSTAEQ/PRE EQ MNT/ILCD/ContrComm	(\$555)	D-DD01	\$0	\$0	\$0	(\$555)	\$0
59200011147520	DSTMTSTAEQ/PRE EQ MNT/ILCD/Substation	\$288,323	D-DD01	\$0	\$0	\$0	\$288,323	\$0
59200011147530	DSTMTSTAEQ/PRE EQ MNT/ILCD/SubRelEng	\$436	D-DD01	\$0	\$0	\$0	\$436	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59200011227520	DSTMTSTAEQ/PRE EQ MNT/TOOLS/Substation	\$60,027	D-DD01	\$0	\$0	\$0	\$60,027	\$0
59200012007520	DSTMTSTAEQ/STN CLR-LS/OTHER/Substation	\$80	D-DD01	\$0	\$0	\$0	\$80	\$0
59200012017520	DSTMTSTAEQ/STN CLR-LS/LABOR/Substation	\$40,495	D-DD01	\$0	\$0	\$0	\$40,495	\$0
59200012027520	DSTMTSTAEQ/STN CLR-LS/PFCT/Substation	\$35,820	D-DD01	\$0	\$0	\$0	\$35,820	\$0
59200012037520	DSTMTSTAEQ/STN CLR-LS/MLSP/Substation	\$4,354	D-DD01	\$0	\$0	\$0	\$4,354	\$0
59200012047520	DSTMTSTAEQ/STN CLR-LS/TRANS/Substation	\$2,042	D-DD01	\$0	\$0	\$0	\$2,042	\$0
59200012147520	DSTMTSTAEQ/STN CLR-LS/ILCD/Substation	\$19,997	D-DD01	\$0	\$0	\$0	\$19,997	\$0
59200013007520	DSTMTSTAEQ/YB&FMTN/OTHER/Substation	\$20	D-DD01	\$0	\$0	\$0	\$20	\$0
59200013017520	DSTMTSTAEQ/YB&FMTN/LABOR/Substation	\$19,063	D-DD01	\$0	\$0	\$0	\$19,063	\$0
59200013037520	DSTMTSTAEQ/YB&FMTN/MLSP/Substation	\$8,778	D-DD01	\$0	\$0	\$0	\$8,778	\$0
59200013147520	DSTMTSTAEQ/YB&FMTN/ILCD/Substation	\$9,057	D-DD01	\$0	\$0	\$0	\$9,057	\$0
59200013147679	DSTMTSTAEQ/YB&FMTN/ILCD/TREETRIMRS	(\$899)	D-DD01	\$0	\$0	\$0	(\$899)	\$0
59200051017668	DSTMTSTAEQ/DRAFTNG/LABOR/CAD/GIS	\$31,744	D-DD01	\$0	\$0	\$0	\$31,744	\$0
59200051147668	DSTMTSTAEQ/DRAFTNG/ILCD/CAD/GIS	\$13,551	D-DD01	\$0	\$0	\$0	\$13,551	\$0
59200327067520	DSTMTSTAEQ/SUBTRNS/UTILITIES/Substation	\$120	D-ST01	\$0	\$0	\$120	\$0	\$0
59200696027520	DSTMTSTAEQ/Environmnt/PFCT/Substation	\$7,920	D-DD01	\$0	\$0	\$0	\$7,920	\$0
59205011017520	ST-MNTSTAT/PRE EQ MNT/LABOR/Substation	\$2,507	D-DD01	\$0	\$0	\$0	\$2,507	\$0
59205011147520	ST-MNTSTAT/PRE EQ MNT/ILCD/Substation	(\$3,476)	D-DD01	\$0	\$0	\$0	(\$3,476)	\$0
59300000007627	DSTMTOHLNS/GENERAL/OTHER/NRTHMNTOPS	\$37	D-DD01	\$0	\$0	\$0	\$37	\$0
59300000007629	DSTMTOHLNS/GENERAL/OTHER/NRTHMNT&CO	\$1,900	D-DD01	\$0	\$0	\$0	\$1,900	\$0
593000000017530	DSTMTOHLNS/GENERAL/LABOR/SubRelEng	\$74	D-DD01	\$0	\$0	\$0	\$74	\$0
593000000017612	DSTMTOHLNS/GENERAL/LABOR/Operations	\$30,310	D-DD01	\$0	\$0	\$0	\$30,310	\$0
593000000017626	DSTMTOHLNS/GENERAL/LABOR/Mnt&Op Svc	\$207	D-DD01	\$0	\$0	\$0	\$207	\$0
593000000017628	DSTMTOHLNS/GENERAL/LABOR/Mnt&Constr	\$5,204	D-DD01	\$0	\$0	\$0	\$5,204	\$0
593000000017629	DSTMTOHLNS/GENERAL/LABOR/NRTHMNT&CO	\$1,433	D-DD01	\$0	\$0	\$0	\$1,433	\$0
593000000017662	DSTMTOHLNS/GENERAL/LABOR/Land Svcs	\$381	D-DD01	\$0	\$0	\$0	\$381	\$0
593000000017670	DSTMTOHLNS/GENERAL/LABOR/SPCSUPADM	\$99,548	D-DD01	\$0	\$0	\$0	\$99,548	\$0
593000000037626	DSTMTOHLNS/GENERAL/MLSP/Mnt&Op Svc	\$1,459	D-DD01	\$0	\$0	\$0	\$1,459	\$0
593000000037627	DSTMTOHLNS/GENERAL/MLSP/NRTHMNTOPS	\$26,737	D-DD01	\$0	\$0	\$0	\$26,737	\$0
593000000037628	DSTMTOHLNS/GENERAL/MLSP/Mnt&Constr	\$3,292	D-DD01	\$0	\$0	\$0	\$3,292	\$0
593000000037629	DSTMTOHLNS/GENERAL/MLSP/NRTHMNT&CO	\$5,350	D-DD01	\$0	\$0	\$0	\$5,350	\$0
59300000147530	DSTMTOHLNS/GENERAL/ILCD/SubRelEng	\$266	D-DD01	\$0	\$0	\$0	\$266	\$0
59300000147612	DSTMTOHLNS/GENERAL/ILCD/Operations	\$21,751	D-DD01	\$0	\$0	\$0	\$21,751	\$0
59300000147626	DSTMTOHLNS/GENERAL/ILCD/Mnt&Op Svc	\$59	D-DD01	\$0	\$0	\$0	\$59	\$0
59300000147628	DSTMTOHLNS/GENERAL/ILCD/Mnt&Constr	\$4,219	D-DD01	\$0	\$0	\$0	\$4,219	\$0
59300000147629	DSTMTOHLNS/GENERAL/ILCD/NRTHMNT&CO	\$2,589	D-DD01	\$0	\$0	\$0	\$2,589	\$0
59300000147662	DSTMTOHLNS/GENERAL/ILCD/Land Svcs	\$354	D-DD01	\$0	\$0	\$0	\$354	\$0
59300000147665	DSTMTOHLNS/GENERAL/ILCD/Dist Const	(\$1)	D-DD01	\$0	\$0	\$0	(\$1)	\$0
59300000147670	DSTMTOHLNS/GENERAL/ILCD/SPCSUPADM	\$77,172	D-DD01	\$0	\$0	\$0	\$77,172	\$0
59300000152101	DSTMTOHLNS/GENERAL/CTIA/Corporate	(\$2,192)	D-DD01	\$0	\$0	\$0	(\$2,192)	\$0
59300000227628	DSTMTOHLNS/GENERAL/TOOLS/Mnt&Constr	\$522	D-DD01	\$0	\$0	\$0	\$522	\$0
59300006007520	DSTMTOHLNS/SCHED ACT/OTHER/Substation	\$80	D-DD01	\$0	\$0	\$0	\$80	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59300006007626	DSTMTOHLNS/SCHED ACT/OTHER/Mnt&Op Svc	\$778	D-DD01	\$0	\$0	\$0	\$778	\$0
59300006007628	DSTMTOHLNS/SCHED ACT/OTHER/Mnt&Constr	\$980	D-DD01	\$0	\$0	\$0	\$980	\$0
59300006007629	DSTMTOHLNS/SCHED ACT/OTHER/NRTHMNT&CO	\$288	D-DD01	\$0	\$0	\$0	\$288	\$0
59300006007672	DSTMTOHLNS/SCHED ACT/OTHER/Fleet	\$1,540	D-DD01	\$0	\$0	\$0	\$1,540	\$0
59300006007673	DSTMTOHLNS/SCHED ACT/OTHER/NRTHFLEET	\$80	D-DD01	\$0	\$0	\$0	\$80	\$0
59300006017520	DSTMTOHLNS/SCHED ACT/LABOR/Substation	\$5,584	D-DD01	\$0	\$0	\$0	\$5,584	\$0
59300006017624	DSTMTOHLNS/SCHED ACT/LABOR/Meter Shop	\$8,755	D-DD01	\$0	\$0	\$0	\$8,755	\$0
59300006017626	DSTMTOHLNS/SCHED ACT/LABOR/Mnt&Op Svc	\$155,564	D-DD01	\$0	\$0	\$0	\$155,564	\$0
59300006017627	DSTMTOHLNS/SCHED ACT/LABOR/NRTHMNTOPS	\$24,935	D-DD01	\$0	\$0	\$0	\$24,935	\$0
59300006017628	DSTMTOHLNS/SCHED ACT/LABOR/Mnt&Constr	\$266,906	D-DD01	\$0	\$0	\$0	\$266,906	\$0
59300006017629	DSTMTOHLNS/SCHED ACT/LABOR/NRTHMNT&CO	\$74,337	D-DD01	\$0	\$0	\$0	\$74,337	\$0
59300006017673	DSTMTOHLNS/SCHED ACT/LABOR/NRTHFLEET	\$233	D-DD01	\$0	\$0	\$0	\$233	\$0
59300006027626	DSTMTOHLNS/SCHED ACT/PFCT/Mnt&Op Svc	\$1,876	D-DD01	\$0	\$0	\$0	\$1,876	\$0
59300006027627	DSTMTOHLNS/SCHED ACT/PFCT/NRTHMNTOPS	\$995	D-DD01	\$0	\$0	\$0	\$995	\$0
59300006027628	DSTMTOHLNS/SCHED ACT/PFCT/Mnt&Constr	\$1,558	D-DD01	\$0	\$0	\$0	\$1,558	\$0
59300006027629	DSTMTOHLNS/SCHED ACT/PFCT/NRTHMNT&CO	\$1,042	D-DD01	\$0	\$0	\$0	\$1,042	\$0
59300006037626	DSTMTOHLNS/SCHED ACT/MLSP/Mnt&Op Svc	\$28,592	D-DD01	\$0	\$0	\$0	\$28,592	\$0
59300006037627	DSTMTOHLNS/SCHED ACT/MLSP/NRTHMNTOPS	\$763	D-DD01	\$0	\$0	\$0	\$763	\$0
59300006037628	DSTMTOHLNS/SCHED ACT/MLSP/Mnt&Constr	\$30,033	D-DD01	\$0	\$0	\$0	\$30,033	\$0
59300006037629	DSTMTOHLNS/SCHED ACT/MLSP/NRTHMNT&CO	\$669	D-DD01	\$0	\$0	\$0	\$669	\$0
59300006047626	DSTMTOHLNS/SCHED ACT/TRANS/Mnt&Op Svc	\$507	D-DD01	\$0	\$0	\$0	\$507	\$0
59300006047628	DSTMTOHLNS/SCHED ACT/TRANS/Mnt&Constr	\$7,918	D-DD01	\$0	\$0	\$0	\$7,918	\$0
59300006147520	DSTMTOHLNS/SCHED ACT/ILCD/Substation	\$1,983	D-DD01	\$0	\$0	\$0	\$1,983	\$0
59300006147624	DSTMTOHLNS/SCHED ACT/ILCD/Meter Shop	\$4,635	D-DD01	\$0	\$0	\$0	\$4,635	\$0
59300006147626	DSTMTOHLNS/SCHED ACT/ILCD/Mnt&Op Svc	\$84,216	D-DD01	\$0	\$0	\$0	\$84,216	\$0
59300006147627	DSTMTOHLNS/SCHED ACT/ILCD/NRTHMNTOPS	\$13,658	D-DD01	\$0	\$0	\$0	\$13,658	\$0
59300006147628	DSTMTOHLNS/SCHED ACT/ILCD/Mnt&Constr	\$159,620	D-DD01	\$0	\$0	\$0	\$159,620	\$0
59300006147629	DSTMTOHLNS/SCHED ACT/ILCD/NRTHMNT&CO	\$44,830	D-DD01	\$0	\$0	\$0	\$44,830	\$0
59300006147673	DSTMTOHLNS/SCHED ACT/ILCD/NRTHFLEET	\$85	D-DD01	\$0	\$0	\$0	\$85	\$0
59300006147676	DSTMTOHLNS/SCHED ACT/ILCD/Trmfmr shp	(\$2,321)	D-DD01	\$0	\$0	\$0	(\$2,321)	\$0
59300006147677	DSTMTOHLNS/SCHED ACT/ILCD/NRTHTRNFMR	(\$1,046)	D-DD01	\$0	\$0	\$0	(\$1,046)	\$0
59300006227626	DSTMTOHLNS/SCHED ACT/TOOLS/Mnt&Op Svc	\$49,927	D-DD01	\$0	\$0	\$0	\$49,927	\$0
59300006227627	DSTMTOHLNS/SCHED ACT/TOOLS/NRTHMNTOPS	\$26,429	D-DD01	\$0	\$0	\$0	\$26,429	\$0
59300006227628	DSTMTOHLNS/SCHED ACT/TOOLS/Mnt&Constr	\$48,545	D-DD01	\$0	\$0	\$0	\$48,545	\$0
59300006227629	DSTMTOHLNS/SCHED ACT/TOOLS/NRTHMNT&CO	\$26,811	D-DD01	\$0	\$0	\$0	\$26,811	\$0
59300007017627	DSTMTOHLNS/REIMB ACT/LABOR/NRTHMNTOPS	\$519	D-DD01	\$0	\$0	\$0	\$519	\$0
59300007017629	DSTMTOHLNS/REIMB ACT/LABOR/NRTHMNT&CO	\$192	D-DD01	\$0	\$0	\$0	\$192	\$0
59300007147626	DSTMTOHLNS/REIMB ACT/ILCD/Mnt&Op Svc	(\$726)	D-DD01	\$0	\$0	\$0	(\$726)	\$0
59300007147627	DSTMTOHLNS/REIMB ACT/ILCD/NRTHMNTOPS	(\$5,169)	D-DD01	\$0	\$0	\$0	(\$5,169)	\$0
59300007147628	DSTMTOHLNS/REIMB ACT/ILCD/Mnt&Constr	(\$630)	D-DD01	\$0	\$0	\$0	(\$630)	\$0
59300007147629	DSTMTOHLNS/REIMB ACT/ILCD/NRTHMNT&CO	(\$847)	D-DD01	\$0	\$0	\$0	(\$847)	\$0
59300008007520	DSTMTOHLNS/OUT/TRBL/OTHER/Substation	\$1,372	D-DD01	\$0	\$0	\$0	\$1,372	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59300008007626	DSTMTOHLNS/OUT/TRBL/OTHER/Mnt&Op Svc	\$609	D-DD01	\$0	\$0	\$0	\$609	\$0
59300008007627	DSTMTOHLNS/OUT/TRBL/OTHER/NRTHMNTOPS	\$200	D-DD01	\$0	\$0	\$0	\$200	\$0
59300008007628	DSTMTOHLNS/OUT/TRBL/OTHER/Mnt&Constr	\$6,373	D-DD01	\$0	\$0	\$0	\$6,373	\$0
59300008007629	DSTMTOHLNS/OUT/TRBL/OTHER/NRTHMNT&CO	\$784	D-DD01	\$0	\$0	\$0	\$784	\$0
59300008007677	DSTMTOHLNS/OUT/TRBL/OTHER/NRTHTRNFMR	\$140	D-DD01	\$0	\$0	\$0	\$140	\$0
59300008017520	DSTMTOHLNS/OUT/TRBL/LABOR/Substation	\$49,825	D-DD01	\$0	\$0	\$0	\$49,825	\$0
59300008017626	DSTMTOHLNS/OUT/TRBL/LABOR/Mnt&Op Svc	\$358,592	D-DD01	\$0	\$0	\$0	\$358,592	\$0
59300008017627	DSTMTOHLNS/OUT/TRBL/LABOR/NRTHMNTOPS	\$49,542	D-DD01	\$0	\$0	\$0	\$49,542	\$0
59300008017628	DSTMTOHLNS/OUT/TRBL/LABOR/Mnt&Constr	\$229,673	D-DD01	\$0	\$0	\$0	\$229,673	\$0
59300008017629	DSTMTOHLNS/OUT/TRBL/LABOR/NRTHMNT&CO	\$77,296	D-DD01	\$0	\$0	\$0	\$77,296	\$0
59300008017677	DSTMTOHLNS/OUT/TRBL/LABOR/NRTHTRNFMR	\$7,548	D-DD01	\$0	\$0	\$0	\$7,548	\$0
59300008027628	DSTMTOHLNS/OUT/TRBL/PFCT/Mnt&Constr	\$1,160	D-DD01	\$0	\$0	\$0	\$1,160	\$0
59300008027670	DSTMTOHLNS/OUT/TRBL/PFCT/SPCSUPADM	\$8,661	D-DD01	\$0	\$0	\$0	\$8,661	\$0
59300008037520	DSTMTOHLNS/OUT/TRBL/MLSP/Substation	\$190	D-DD01	\$0	\$0	\$0	\$190	\$0
59300008037627	DSTMTOHLNS/OUT/TRBL/MLSP/NRTHMNTOPS	\$495	D-DD01	\$0	\$0	\$0	\$495	\$0
59300008047626	DSTMTOHLNS/OUT/TRBL/TRANS/Mnt&Op Svc	\$52,932	D-DD01	\$0	\$0	\$0	\$52,932	\$0
59300008047627	DSTMTOHLNS/OUT/TRBL/TRANS/NRTHMNTOPS	\$6,150	D-DD01	\$0	\$0	\$0	\$6,150	\$0
59300008047628	DSTMTOHLNS/OUT/TRBL/TRANS/Mnt&Constr	\$7,112	D-DD01	\$0	\$0	\$0	\$7,112	\$0
59300008147520	DSTMTOHLNS/OUT/TRBL/ILCD/Substation	\$19,944	D-DD01	\$0	\$0	\$0	\$19,944	\$0
59300008147626	DSTMTOHLNS/OUT/TRBL/ILCD/Mnt&Op Svc	\$152,835	D-DD01	\$0	\$0	\$0	\$152,835	\$0
59300008147627	DSTMTOHLNS/OUT/TRBL/ILCD/NRTHMNTOPS	\$19,061	D-DD01	\$0	\$0	\$0	\$19,061	\$0
59300008147628	DSTMTOHLNS/OUT/TRBL/ILCD/Mnt&Constr	\$95,787	D-DD01	\$0	\$0	\$0	\$95,787	\$0
59300008147629	DSTMTOHLNS/OUT/TRBL/ILCD/NRTHMNT&CO	\$33,406	D-DD01	\$0	\$0	\$0	\$33,406	\$0
59300008147665	DSTMTOHLNS/OUT/TRBL/ILCD/Dist Const	(\$5,475)	D-DD01	\$0	\$0	\$0	(\$5,475)	\$0
59300008147676	DSTMTOHLNS/OUT/TRBL/ILCD/Tmfmr shp	(\$546)	D-DD01	\$0	\$0	\$0	(\$546)	\$0
59300008147677	DSTMTOHLNS/OUT/TRBL/ILCD/NRTHTRNFMR	\$3,196	D-DD01	\$0	\$0	\$0	\$3,196	\$0
59300008147679	DSTMTOHLNS/OUT/TRBL/ILCD/TREETRIMRS	(\$527)	D-DD01	\$0	\$0	\$0	(\$527)	\$0
59300008307628	DSTMTOHLNS/OUT/TRBL/FLDCONTRAC/Mnt&Constr	\$12,038	D-DD01	\$0	\$0	\$0	\$12,038	\$0
59300017007626	DSTMTOHLNS/CLR-TRM/OTHER/Mnt&Op Svc	\$40	D-DD01	\$0	\$0	\$0	\$40	\$0
59300017007679	DSTMTOHLNS/CLR-TRM/OTHER/TREETRIMRS	\$1,462	D-DD01	\$0	\$0	\$0	\$1,462	\$0
59300017017626	DSTMTOHLNS/CLR-TRM/LABOR/Mnt&Op Svc	\$5,536	D-DD01	\$0	\$0	\$0	\$5,536	\$0
59300017017627	DSTMTOHLNS/CLR-TRM/LABOR/NRTHMNTOPS	\$2,930	D-DD01	\$0	\$0	\$0	\$2,930	\$0
59300017017628	DSTMTOHLNS/CLR-TRM/LABOR/Mnt&Constr	\$960	D-DD01	\$0	\$0	\$0	\$960	\$0
59300017017629	DSTMTOHLNS/CLR-TRM/LABOR/NRTHMNT&CO	\$2,574	D-DD01	\$0	\$0	\$0	\$2,574	\$0
59300017017670	DSTMTOHLNS/CLR-TRM/LABOR/SPCSUPADM	\$2,689	D-DD01	\$0	\$0	\$0	\$2,689	\$0
59300017017671	DSTMTOHLNS/CLR-TRM/LABOR/NRTHSPCSUP	\$30,947	D-DD01	\$0	\$0	\$0	\$30,947	\$0
59300017017679	DSTMTOHLNS/CLR-TRM/LABOR/TREETRIMRS	\$134,578	D-DD01	\$0	\$0	\$0	\$134,578	\$0
59300017027670	DSTMTOHLNS/CLR-TRM/PFCT/SPCSUPADM	\$1,486,899	D-DD01	\$0	\$0	\$0	\$1,486,899	\$0
59300017037679	DSTMTOHLNS/CLR-TRM/MLSP/TREETRIMRS	\$7,366	D-DD01	\$0	\$0	\$0	\$7,366	\$0
59300017047670	DSTMTOHLNS/CLR-TRM/TRANS/SPCSUPADM	\$11,711	D-DD01	\$0	\$0	\$0	\$11,711	\$0
59300017147626	DSTMTOHLNS/CLR-TRM/ILCD/Mnt&Op Svc	\$1,629	D-DD01	\$0	\$0	\$0	\$1,629	\$0
59300017147627	DSTMTOHLNS/CLR-TRM/ILCD/NRTHMNTOPS	\$1,044	D-DD01	\$0	\$0	\$0	\$1,044	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59300017147628	DSTMTOHLNS/CLR-TRM/ILCD/Mnt&Constr	\$368	D-DD01	\$0	\$0	\$0	\$368	\$0
59300017147629	DSTMTOHLNS/CLR-TRM/ILCD/NRTHMNT&CO	\$1,282	D-DD01	\$0	\$0	\$0	\$1,282	\$0
59300017147670	DSTMTOHLNS/CLR-TRM/ILCD/SPCSUPADM	\$2,067	D-DD01	\$0	\$0	\$0	\$2,067	\$0
59300017147671	DSTMTOHLNS/CLR-TRM/ILCD/NRTHSPCSUP	\$24,392	D-DD01	\$0	\$0	\$0	\$24,392	\$0
59300017147679	DSTMTOHLNS/CLR-TRM/ILCD/TREETRIMRS	\$81,918	D-DD01	\$0	\$0	\$0	\$81,918	\$0
59300018007679	DSTMTOHLNS/CLRHTKT/OTHER/TREETRIMRS	\$516	D-DD01	\$0	\$0	\$0	\$516	\$0
59300018017679	DSTMTOHLNS/CLRHTKT/LABOR/TREETRIMRS	\$200,662	D-DD01	\$0	\$0	\$0	\$200,662	\$0
59300018027670	DSTMTOHLNS/CLRHTKT/PFCT/SPCSUPADM	\$602,153	D-DD01	\$0	\$0	\$0	\$602,153	\$0
59300018147679	DSTMTOHLNS/CLRHTKT/ILCD/TREETRIMRS	\$122,871	D-DD01	\$0	\$0	\$0	\$122,871	\$0
59300044157626	DSTMTOHLNS/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$3,790)	D-DD01	\$0	\$0	\$0	(\$3,790)	\$0
59300044157627	DSTMTOHLNS/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$2,332)	D-DD01	\$0	\$0	\$0	(\$2,332)	\$0
59300044157628	DSTMTOHLNS/DAMGECLAIM/CTIA/Mnt&Constr	(\$476)	D-DD01	\$0	\$0	\$0	(\$476)	\$0
59300044157629	DSTMTOHLNS/DAMGECLAIM/CTIA/NRTHMNT&CO	(\$1,497)	D-DD01	\$0	\$0	\$0	(\$1,497)	\$0
59300044157676	DSTMTOHLNS/DAMGECLAIM/CTIA/Trnfmr shp	\$355	D-DD01	\$0	\$0	\$0	\$355	\$0
59305006017626	ST-MNTOH/SCHED ACT/LABOR/Mnt&Op Svc	\$1,336	D-DD01	\$0	\$0	\$0	\$1,336	\$0
59305006017628	ST-MNTOH/SCHED ACT/LABOR/Mnt&Constr	\$6,116	D-DD01	\$0	\$0	\$0	\$6,116	\$0
59305006017629	ST-MNTOH/SCHED ACT/LABOR/NRTHMNT&CO	\$483	D-DD01	\$0	\$0	\$0	\$483	\$0
59305006147626	ST-MNTOH/SCHED ACT/ILCD/Mnt&Op Svc	(\$2,371)	D-DD01	\$0	\$0	\$0	(\$2,371)	\$0
59305006147628	ST-MNTOH/SCHED ACT/ILCD/Mnt&Constr	\$2,107	D-DD01	\$0	\$0	\$0	\$2,107	\$0
59305006147629	ST-MNTOH/SCHED ACT/ILCD/NRTHMNT&CO	\$279	D-DD01	\$0	\$0	\$0	\$279	\$0
59305008017626	ST-MNTOH/OUT/TRBL/LABOR/Mnt&Op Svc	\$1,346	D-DD01	\$0	\$0	\$0	\$1,346	\$0
59305008017627	ST-MNTOH/OUT/TRBL/LABOR/NRTHMNTOPS	\$210	D-DD01	\$0	\$0	\$0	\$210	\$0
59305008017628	ST-MNTOH/OUT/TRBL/LABOR/Mnt&Constr	\$1,842	D-DD01	\$0	\$0	\$0	\$1,842	\$0
59305008017629	ST-MNTOH/OUT/TRBL/LABOR/NRTHMNT&CO	\$415	D-DD01	\$0	\$0	\$0	\$415	\$0
59305008147626	ST-MNTOH/OUT/TRBL/ILCD/Mnt&Op Svc	(\$2,498)	D-DD01	\$0	\$0	\$0	(\$2,498)	\$0
59305008147627	ST-MNTOH/OUT/TRBL/ILCD/NRTHMNTOPS	\$78	D-DD01	\$0	\$0	\$0	\$78	\$0
59305008147628	ST-MNTOH/OUT/TRBL/ILCD/Mnt&Constr	\$982	D-DD01	\$0	\$0	\$0	\$982	\$0
59305008147629	ST-MNTOH/OUT/TRBL/ILCD/NRTHMNT&CO	\$139	D-DD01	\$0	\$0	\$0	\$139	\$0
59305021017628	ST-MNTOH/INSPLNP/LABOR/Mnt&Constr	\$4,958	D-DD01	\$0	\$0	\$0	\$4,958	\$0
59305021017629	ST-MNTOH/INSPLNP/LABOR/NRTHMNT&CO	\$346	D-DD01	\$0	\$0	\$0	\$346	\$0
59305021147628	ST-MNTOH/INSPLNP/ILCD/Mnt&Constr	\$2,777	D-DD01	\$0	\$0	\$0	\$2,777	\$0
59305021147629	ST-MNTOH/INSPLNP/ILCD/NRTHMNT&CO	\$122	D-DD01	\$0	\$0	\$0	\$122	\$0
59400000007626	DSTMTUGLNS/GENERAL/OTHER/Mnt&Op Svc	\$545	D-DD01	\$0	\$0	\$0	\$545	\$0
59400000007628	DSTMTUGLNS/GENERAL/OTHER/Mnt&Constr	(\$70)	D-DD01	\$0	\$0	\$0	(\$70)	\$0
59400000007629	DSTMTUGLNS/GENERAL/OTHER/NRTHMNT&CO	\$5,237	D-DD01	\$0	\$0	\$0	\$5,237	\$0
59400000017628	DSTMTUGLNS/GENERAL/LABOR/Mnt&Constr	\$2,215	D-DD01	\$0	\$0	\$0	\$2,215	\$0
59400000017662	DSTMTUGLNS/GENERAL/LABOR/Land Svcs	\$376	D-DD01	\$0	\$0	\$0	\$376	\$0
59400000037626	DSTMTUGLNS/GENERAL/MLSP/Mnt&Op Svc	\$4,567	D-DD01	\$0	\$0	\$0	\$4,567	\$0
59400000037627	DSTMTUGLNS/GENERAL/MLSP/NRTHMNTOPS	\$76,946	D-DD01	\$0	\$0	\$0	\$76,946	\$0
59400000037628	DSTMTUGLNS/GENERAL/MLSP/Mnt&Constr	\$5,122	D-DD01	\$0	\$0	\$0	\$5,122	\$0
59400000037629	DSTMTUGLNS/GENERAL/MLSP/NRTHMNT&CO	\$39,961	D-DD01	\$0	\$0	\$0	\$39,961	\$0
59400000037665	DSTMTUGLNS/GENERAL/MLSP/Dist Const	\$955	D-DD01	\$0	\$0	\$0	\$955	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59400000147626	DSTMTUGLNS/GENERAL/ILCD/Mnt&Op Svc	(\$35)	D-DD01	\$0	\$0	\$0	(\$35)	\$0
59400000147627	DSTMTUGLNS/GENERAL/ILCD/NRTHMNTOPS	(\$29)	D-DD01	\$0	\$0	\$0	(\$29)	\$0
59400000147628	DSTMTUGLNS/GENERAL/ILCD/Mnt&Constr	\$1,299	D-DD01	\$0	\$0	\$0	\$1,299	\$0
59400000147629	DSTMTUGLNS/GENERAL/ILCD/NRTHMNT&CO	(\$112)	D-DD01	\$0	\$0	\$0	(\$112)	\$0
59400000147662	DSTMTUGLNS/GENERAL/ILCD/Land Svcs	\$365	D-DD01	\$0	\$0	\$0	\$365	\$0
59400000157627	DSTMTUGLNS/GENERAL/CTIA/NRTHMNTOPS	(\$9,338)	D-DD01	\$0	\$0	\$0	(\$9,338)	\$0
59400000307628	DSTMTUGLNS/GENERAL/FLDCONTRAC/Mnt&Constr	\$2,032	D-DD01	\$0	\$0	\$0	\$2,032	\$0
59400000307629	DSTMTUGLNS/GENERAL/FLDCONTRAC/NRTHMNT&CO	\$9,965	D-DD01	\$0	\$0	\$0	\$9,965	\$0
59400006007626	DSTMTUGLNS/SCHED ACT/OTHER/Mnt&Op Svc	\$38	D-DD01	\$0	\$0	\$0	\$38	\$0
59400006007627	DSTMTUGLNS/SCHED ACT/OTHER/NRTHMNTOPS	\$130	D-DD01	\$0	\$0	\$0	\$130	\$0
59400006007628	DSTMTUGLNS/SCHED ACT/OTHER/Mnt&Constr	\$2,300	D-DD01	\$0	\$0	\$0	\$2,300	\$0
59400006017520	DSTMTUGLNS/SCHED ACT/LABOR/Substation	\$1,069	D-DD01	\$0	\$0	\$0	\$1,069	\$0
59400006017626	DSTMTUGLNS/SCHED ACT/LABOR/Mnt&Op Svc	\$290,848	D-DD01	\$0	\$0	\$0	\$290,848	\$0
59400006017627	DSTMTUGLNS/SCHED ACT/LABOR/NRTHMNTOPS	\$9,396	D-DD01	\$0	\$0	\$0	\$9,396	\$0
59400006017628	DSTMTUGLNS/SCHED ACT/LABOR/Mnt&Constr	\$215,041	D-DD01	\$0	\$0	\$0	\$215,041	\$0
59400006017629	DSTMTUGLNS/SCHED ACT/LABOR/NRTHMNT&CO	\$33,514	D-DD01	\$0	\$0	\$0	\$33,514	\$0
59400006027628	DSTMTUGLNS/SCHED ACT/PFCT/Mnt&Constr	\$1,601	D-DD01	\$0	\$0	\$0	\$1,601	\$0
59400006027629	DSTMTUGLNS/SCHED ACT/PFCT/NRTHMNT&CO	\$643	D-DD01	\$0	\$0	\$0	\$643	\$0
59400006037626	DSTMTUGLNS/SCHED ACT/MLSP/Mnt&Op Svc	\$42,247	D-DD01	\$0	\$0	\$0	\$42,247	\$0
59400006037627	DSTMTUGLNS/SCHED ACT/MLSP/NRTHMNTOPS	\$3,219	D-DD01	\$0	\$0	\$0	\$3,219	\$0
59400006037628	DSTMTUGLNS/SCHED ACT/MLSP/Mnt&Constr	\$48,688	D-DD01	\$0	\$0	\$0	\$48,688	\$0
59400006037629	DSTMTUGLNS/SCHED ACT/MLSP/NRTHMNT&CO	\$4,194	D-DD01	\$0	\$0	\$0	\$4,194	\$0
59400006047628	DSTMTUGLNS/SCHED ACT/TRANS/Mnt&Constr	\$334	D-DD01	\$0	\$0	\$0	\$334	\$0
59400006147520	DSTMTUGLNS/SCHED ACT/ILCD/Substation	\$520	D-DD01	\$0	\$0	\$0	\$520	\$0
59400006147626	DSTMTUGLNS/SCHED ACT/ILCD/Mnt&Op Svc	\$164,655	D-DD01	\$0	\$0	\$0	\$164,655	\$0
59400006147627	DSTMTUGLNS/SCHED ACT/ILCD/NRTHMNTOPS	(\$2,208)	D-DD01	\$0	\$0	\$0	(\$2,208)	\$0
59400006147628	DSTMTUGLNS/SCHED ACT/ILCD/Mnt&Constr	\$128,912	D-DD01	\$0	\$0	\$0	\$128,912	\$0
59400006147629	DSTMTUGLNS/SCHED ACT/ILCD/NRTHMNT&CO	\$16,138	D-DD01	\$0	\$0	\$0	\$16,138	\$0
59400006227626	DSTMTUGLNS/SCHED ACT/TOOLS/Mnt&Op Svc	\$51,828	D-DD01	\$0	\$0	\$0	\$51,828	\$0
59400006227627	DSTMTUGLNS/SCHED ACT/TOOLS/NRTHMNTOPS	\$26,247	D-DD01	\$0	\$0	\$0	\$26,247	\$0
59400006227628	DSTMTUGLNS/SCHED ACT/TOOLS/Mnt&Constr	\$59,201	D-DD01	\$0	\$0	\$0	\$59,201	\$0
59400006227629	DSTMTUGLNS/SCHED ACT/TOOLS/NRTHMNT&CO	\$30,023	D-DD01	\$0	\$0	\$0	\$30,023	\$0
59400006307626	DSTMTUGLNS/SCHED ACT/FLDCONTRAC/Mnt&Op Svc	\$500	D-DD01	\$0	\$0	\$0	\$500	\$0
59400006307628	DSTMTUGLNS/SCHED ACT/FLDCONTRAC/Mnt&Constr	\$3,572	D-DD01	\$0	\$0	\$0	\$3,572	\$0
59400007017626	DSTMTUGLNS/REIMB ACT/LABOR/Mnt&Op Svc	\$1,998	D-DD01	\$0	\$0	\$0	\$1,998	\$0
59400007017627	DSTMTUGLNS/REIMB ACT/LABOR/NRTHMNTOPS	\$1,681	D-DD01	\$0	\$0	\$0	\$1,681	\$0
59400007017628	DSTMTUGLNS/REIMB ACT/LABOR/Mnt&Constr	\$513	D-DD01	\$0	\$0	\$0	\$513	\$0
59400007017629	DSTMTUGLNS/REIMB ACT/LABOR/NRTHMNT&CO	\$70	D-DD01	\$0	\$0	\$0	\$70	\$0
59400007147626	DSTMTUGLNS/REIMB ACT/ILCD/Mnt&Op Svc	\$153	D-DD01	\$0	\$0	\$0	\$153	\$0
59400007147627	DSTMTUGLNS/REIMB ACT/ILCD/NRTHMNTOPS	\$561	D-DD01	\$0	\$0	\$0	\$561	\$0
59400007147628	DSTMTUGLNS/REIMB ACT/ILCD/Mnt&Constr	\$195	D-DD01	\$0	\$0	\$0	\$195	\$0
59400007147629	DSTMTUGLNS/REIMB ACT/ILCD/NRTHMNT&CO	(\$60)	D-DD01	\$0	\$0	\$0	(\$60)	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail

Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59400008007520	DSTMTUGLNS/OUT/TRBL/OTHER/Substation	\$858	D-DD01	\$0	\$0	\$0	\$858	\$0
59400008007624	DSTMTUGLNS/OUT/TRBL/OTHER/Meter Shop	\$1,800	D-DD01	\$0	\$0	\$0	\$1,800	\$0
59400008007626	DSTMTUGLNS/OUT/TRBL/OTHER/Mnt&Op Svc	\$16,356	D-DD01	\$0	\$0	\$0	\$16,356	\$0
59400008007627	DSTMTUGLNS/OUT/TRBL/OTHER/NRTHMNTOPS	\$600	D-DD01	\$0	\$0	\$0	\$600	\$0
59400008007628	DSTMTUGLNS/OUT/TRBL/OTHER/Mnt&Constr	\$15,180	D-DD01	\$0	\$0	\$0	\$15,180	\$0
59400008007629	DSTMTUGLNS/OUT/TRBL/OTHER/NRTHMNT&CO	\$1,812	D-DD01	\$0	\$0	\$0	\$1,812	\$0
59400008007677	DSTMTUGLNS/OUT/TRBL/OTHER/NRTHTRNFMR	\$240	D-DD01	\$0	\$0	\$0	\$240	\$0
59400008017520	DSTMTUGLNS/OUT/TRBL/LABOR/Substation	\$26,630	D-DD01	\$0	\$0	\$0	\$26,630	\$0
59400008017624	DSTMTUGLNS/OUT/TRBL/LABOR/Meter Shop	\$5,999	D-DD01	\$0	\$0	\$0	\$5,999	\$0
59400008017626	DSTMTUGLNS/OUT/TRBL/LABOR/Mnt&Op Svc	\$327,758	D-DD01	\$0	\$0	\$0	\$327,758	\$0
59400008017627	DSTMTUGLNS/OUT/TRBL/LABOR/NRTHMNTOPS	\$49,106	D-DD01	\$0	\$0	\$0	\$49,106	\$0
59400008017628	DSTMTUGLNS/OUT/TRBL/LABOR/Mnt&Constr	\$145,484	D-DD01	\$0	\$0	\$0	\$145,484	\$0
59400008017629	DSTMTUGLNS/OUT/TRBL/LABOR/NRTHMNT&CO	\$74,367	D-DD01	\$0	\$0	\$0	\$74,367	\$0
59400008017677	DSTMTUGLNS/OUT/TRBL/LABOR/NRTHTRNFMR	\$5,121	D-DD01	\$0	\$0	\$0	\$5,121	\$0
59400008037626	DSTMTUGLNS/OUT/TRBL/MLSP/Mnt&Op Svc	\$2,573	D-DD01	\$0	\$0	\$0	\$2,573	\$0
59400008037627	DSTMTUGLNS/OUT/TRBL/MLSP/NRTHMNTOPS	\$1,331	D-DD01	\$0	\$0	\$0	\$1,331	\$0
59400008037629	DSTMTUGLNS/OUT/TRBL/MLSP/NRTHMNT&CO	\$2,093	D-DD01	\$0	\$0	\$0	\$2,093	\$0
59400008047626	DSTMTUGLNS/OUT/TRBL/TRANS/Mnt&Op Svc	\$2,405	D-DD01	\$0	\$0	\$0	\$2,405	\$0
59400008147520	DSTMTUGLNS/OUT/TRBL/ILCD/Substation	\$10,424	D-DD01	\$0	\$0	\$0	\$10,424	\$0
59400008147624	DSTMTUGLNS/OUT/TRBL/ILCD/Meter Shop	\$4,556	D-DD01	\$0	\$0	\$0	\$4,556	\$0
59400008147626	DSTMTUGLNS/OUT/TRBL/ILCD/Mnt&Op Svc	\$152,156	D-DD01	\$0	\$0	\$0	\$152,156	\$0
59400008147627	DSTMTUGLNS/OUT/TRBL/ILCD/NRTHMNTOPS	\$19,523	D-DD01	\$0	\$0	\$0	\$19,523	\$0
59400008147628	DSTMTUGLNS/OUT/TRBL/ILCD/Mnt&Constr	\$77,068	D-DD01	\$0	\$0	\$0	\$77,068	\$0
59400008147629	DSTMTUGLNS/OUT/TRBL/ILCD/NRTHMNT&CO	\$35,971	D-DD01	\$0	\$0	\$0	\$35,971	\$0
59400008147676	DSTMTUGLNS/OUT/TRBL/ILCD/Tmfmr shp	(\$11)	D-DD01	\$0	\$0	\$0	(\$11)	\$0
59400008147677	DSTMTUGLNS/OUT/TRBL/ILCD/NRTHTRNFMR	\$2,355	D-DD01	\$0	\$0	\$0	\$2,355	\$0
59400008307626	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/Mnt&Op Svc	\$2,978	D-DD01	\$0	\$0	\$0	\$2,978	\$0
59400008307627	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/NRTHMNTOPS	\$965	D-DD01	\$0	\$0	\$0	\$965	\$0
59400008307628	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/Mnt&Constr	\$1,067	D-DD01	\$0	\$0	\$0	\$1,067	\$0
59400008307629	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/NRTHMNT&CO	\$1,865	D-DD01	\$0	\$0	\$0	\$1,865	\$0
59400010007629	DSTMTUGLNS/COR EQ MNT/OTHER/NRTHMNT&CO	\$250	D-DD01	\$0	\$0	\$0	\$250	\$0
59400010017626	DSTMTUGLNS/COR EQ MNT/LABOR/Mnt&Op Svc	\$2,521	D-DD01	\$0	\$0	\$0	\$2,521	\$0
59400010017627	DSTMTUGLNS/COR EQ MNT/LABOR/NRTHMNTOPS	\$4,070	D-DD01	\$0	\$0	\$0	\$4,070	\$0
59400010017628	DSTMTUGLNS/COR EQ MNT/LABOR/Mnt&Constr	\$131,468	D-DD01	\$0	\$0	\$0	\$131,468	\$0
59400010017629	DSTMTUGLNS/COR EQ MNT/LABOR/NRTHMNT&CO	\$79,169	D-DD01	\$0	\$0	\$0	\$79,169	\$0
59400010027628	DSTMTUGLNS/COR EQ MNT/PFACT/Mnt&Constr	\$850	D-DD01	\$0	\$0	\$0	\$850	\$0
59400010037629	DSTMTUGLNS/COR EQ MNT/MLSP/NRTHMNT&CO	\$4,420	D-DD01	\$0	\$0	\$0	\$4,420	\$0
59400010147626	DSTMTUGLNS/COR EQ MNT/ILCD/Mnt&Op Svc	\$1,065	D-DD01	\$0	\$0	\$0	\$1,065	\$0
59400010147627	DSTMTUGLNS/COR EQ MNT/ILCD/NRTHMNTOPS	(\$755)	D-DD01	\$0	\$0	\$0	(\$755)	\$0
59400010147628	DSTMTUGLNS/COR EQ MNT/ILCD/Mnt&Constr	\$77,615	D-DD01	\$0	\$0	\$0	\$77,615	\$0
59400010147629	DSTMTUGLNS/COR EQ MNT/ILCD/NRTHMNT&CO	\$47,067	D-DD01	\$0	\$0	\$0	\$47,067	\$0
59400010307626	DSTMTUGLNS/COR EQ MNT/FLDCONTRAC/Mnt&Op Svc	\$3,075	D-DD01	\$0	\$0	\$0	\$3,075	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59400010307628	DSTMTUGLNS/COR EQ MNT/FLDCONTRAC/Mnt&Constr	\$23,294	D-DD01	\$0	\$0	\$0	\$23,294	\$0
59400010307629	DSTMTUGLNS/COR EQ MNT/FLDCONTRAC/NRTHMNT&CC	\$3,600	D-DD01	\$0	\$0	\$0	\$3,600	\$0
59400017027670	DSTMTUGLNS/CLR-TRM/PFCT/SPCSUPADM	\$42,088	D-DD01	\$0	\$0	\$0	\$42,088	\$0
59400017147679	DSTMTUGLNS/CLR-TRM/ILCD/TREETRIMRS	(\$13)	D-DD01	\$0	\$0	\$0	(\$13)	\$0
59400044157626	DSTMTUGLNS/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$4,232)	D-DD01	\$0	\$0	\$0	(\$4,232)	\$0
59400044157627	DSTMTUGLNS/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$4,889)	D-DD01	\$0	\$0	\$0	(\$4,889)	\$0
59400044157628	DSTMTUGLNS/DAMGECLAIM/CTIA/Mnt&Constr	(\$14,475)	D-DD01	\$0	\$0	\$0	(\$14,475)	\$0
59400044157629	DSTMTUGLNS/DAMGECLAIM/CTIA/NRTHMNT&CO	(\$10,339)	D-DD01	\$0	\$0	\$0	(\$10,339)	\$0
59405006017626	ST-MNT UG/SCHED ACT/LABOR/Mnt&Op Svc	\$587	D-DD01	\$0	\$0	\$0	\$587	\$0
59405006147626	ST-MNT UG/SCHED ACT/ILCD/Mnt&Op Svc	\$333	D-DD01	\$0	\$0	\$0	\$333	\$0
59405008017626	ST-MNT UG/OUT/TRBL/LABOR/Mnt&Op Svc	\$328	D-DD01	\$0	\$0	\$0	\$328	\$0
59405008147626	ST-MNT UG/OUT/TRBL/ILCD/Mnt&Op Svc	\$126	D-DD01	\$0	\$0	\$0	\$126	\$0
59405008147628	ST-MNT UG/OUT/TRBL/ILCD/Mnt&Constr	(\$4)	D-DD01	\$0	\$0	\$0	(\$4)	\$0
59500044157676	DSTMTLNXXFM/DAMGECLAIM/CTIA/Trnfmr shp	(\$1,541)	D-DD01	\$0	\$0	\$0	(\$1,541)	\$0
59500045147677	DSTMTLNXXFM/SPLCLNUP/ILCD/NRTHTRNFMR	(\$3)	D-DD01	\$0	\$0	\$0	(\$3)	\$0
59500046037676	DSTMTLNXXFM/ELEC TEST/MLSP/Trnfmr shp	\$4,963	D-DD01	\$0	\$0	\$0	\$4,963	\$0
59500046037677	DSTMTLNXXFM/ELEC TEST/MLSP/NRTHTRNFMR	\$9,341	D-DD01	\$0	\$0	\$0	\$9,341	\$0
59500046147677	DSTMTLNXXFM/ELEC TEST/ILCD/NRTHTRNFMR	(\$30)	D-DD01	\$0	\$0	\$0	(\$30)	\$0
59500047027676	DSTMTLNXXFM/PCB TEST/PFCT/Trnfmr shp	\$11,748	D-DD01	\$0	\$0	\$0	\$11,748	\$0
59500047027677	DSTMTLNXXFM/PCB TEST/PFCT/NRTHTRNFMR	\$8,231	D-DD01	\$0	\$0	\$0	\$8,231	\$0
59500047047676	DSTMTLNXXFM/PCB TEST/TRANS/Trnfmr shp	\$57	D-DD01	\$0	\$0	\$0	\$57	\$0
59500047147628	DSTMTLNXXFM/PCB TEST/ILCD/Mnt&Constr	(\$11)	D-DD01	\$0	\$0	\$0	(\$11)	\$0
59500047147676	DSTMTLNXXFM/PCB TEST/ILCD/Trnfmr shp	(\$46)	D-DD01	\$0	\$0	\$0	(\$46)	\$0
59600000037627	DSTMTSTRLT/GENERAL/MLSP/NRTHMNTOPS	\$1,819	D-DD01	\$0	\$0	\$0	\$1,819	\$0
59600006007677	DSTMTSTRLT/SCHED ACT/OTHER/NRTHTRNFMR	\$40	D-DD01	\$0	\$0	\$0	\$40	\$0
59600006017626	DSTMTSTRLT/SCHED ACT/LABOR/Mnt&Op Svc	\$3,850	D-DD01	\$0	\$0	\$0	\$3,850	\$0
59600006017627	DSTMTSTRLT/SCHED ACT/LABOR/NRTHMNTOPS	\$3,928	D-DD01	\$0	\$0	\$0	\$3,928	\$0
59600006017628	DSTMTSTRLT/SCHED ACT/LABOR/Mnt&Constr	\$10,595	D-DD01	\$0	\$0	\$0	\$10,595	\$0
59600006017629	DSTMTSTRLT/SCHED ACT/LABOR/NRTHMNT&CO	\$5,691	D-DD01	\$0	\$0	\$0	\$5,691	\$0
59600006017677	DSTMTSTRLT/SCHED ACT/LABOR/NRTHTRNFMR	\$257	D-DD01	\$0	\$0	\$0	\$257	\$0
59600006037629	DSTMTSTRLT/SCHED ACT/MLSP/NRTHMNT&CO	\$7	D-DD01	\$0	\$0	\$0	\$7	\$0
59600006147626	DSTMTSTRLT/SCHED ACT/ILCD/Mnt&Op Svc	\$1,792	D-DD01	\$0	\$0	\$0	\$1,792	\$0
59600006147627	DSTMTSTRLT/SCHED ACT/ILCD/NRTHMNTOPS	\$1,884	D-DD01	\$0	\$0	\$0	\$1,884	\$0
59600006147628	DSTMTSTRLT/SCHED ACT/ILCD/Mnt&Constr	\$6,920	D-DD01	\$0	\$0	\$0	\$6,920	\$0
59600006147629	DSTMTSTRLT/SCHED ACT/ILCD/NRTHMNT&CO	\$3,811	D-DD01	\$0	\$0	\$0	\$3,811	\$0
59600006147677	DSTMTSTRLT/SCHED ACT/ILCD/NRTHTRNFMR	\$200	D-DD01	\$0	\$0	\$0	\$200	\$0
59600007017626	DSTMTSTRLT/REIMB ACT/LABOR/Mnt&Op Svc	\$659	D-DD01	\$0	\$0	\$0	\$659	\$0
59600007017629	DSTMTSTRLT/REIMB ACT/LABOR/NRTHMNT&CO	\$123	D-DD01	\$0	\$0	\$0	\$123	\$0
59600007147626	DSTMTSTRLT/REIMB ACT/ILCD/Mnt&Op Svc	\$218	D-DD01	\$0	\$0	\$0	\$218	\$0
59600007147627	DSTMTSTRLT/REIMB ACT/ILCD/NRTHMNTOPS	(\$113)	D-DD01	\$0	\$0	\$0	(\$113)	\$0
59600007147629	DSTMTSTRLT/REIMB ACT/ILCD/NRTHMNT&CO	\$46	D-DD01	\$0	\$0	\$0	\$46	\$0
59600008017626	DSTMTSTRLT/OUT/TRBL/LABOR/Mnt&Op Svc	\$5,724	D-DD01	\$0	\$0	\$0	\$5,724	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
59600008017627	DSTMTSTRLT/OUT/TRBL/LABOR/NRTHMNTOPS	\$4,705	D-DD01	\$0	\$0	\$0	\$4,705	\$0
59600008017628	DSTMTSTRLT/OUT/TRBL/LABOR/Mnt&Constr	\$120	D-DD01	\$0	\$0	\$0	\$120	\$0
59600008017629	DSTMTSTRLT/OUT/TRBL/LABOR/NRTHMNT&CO	\$372	D-DD01	\$0	\$0	\$0	\$372	\$0
59600008147626	DSTMTSTRLT/OUT/TRBL/ILCD/Mnt&Op Svc	\$2,725	D-DD01	\$0	\$0	\$0	\$2,725	\$0
59600008147627	DSTMTSTRLT/OUT/TRBL/ILCD/NRTHMNTOPS	\$2,323	D-DD01	\$0	\$0	\$0	\$2,323	\$0
59600008147628	DSTMTSTRLT/OUT/TRBL/ILCD/Mnt&Constr	\$45	D-DD01	\$0	\$0	\$0	\$45	\$0
59600008147629	DSTMTSTRLT/OUT/TRBL/ILCD/NRTHMNT&CO	\$182	D-DD01	\$0	\$0	\$0	\$182	\$0
59600017027670	DSTMTSTRLT/CLR-TRM/PFCT/SPCSUPADM	\$6,382	D-DD01	\$0	\$0	\$0	\$6,382	\$0
59600044157627	DSTMTSTRLT/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$1,045)	D-DD01	\$0	\$0	\$0	(\$1,045)	\$0
59896601052101	DISTWHSCLR/CLRLBR/CALC/Corporate	\$138,133	D-DD01	\$0	\$0	\$0	\$138,133	\$0
59896602052101	DISTWHSCLR/CLRPROFSVC/CALC/Corporate	\$99	D-DD01	\$0	\$0	\$0	\$99	\$0
59896603052101	DISTWHSCLR/CLROTHER/CALC/Corporate	\$6,017	D-DD01	\$0	\$0	\$0	\$6,017	\$0
59896609052101	DISTWHSCLR/CLRLEASES/CALC/Corporate	\$976	D-DD01	\$0	\$0	\$0	\$976	\$0
59896612052101	DISTWHSCLR/CLRDPRC/AM/CALC/Corporate	\$8,954	D-DD01	\$0	\$0	\$0	\$8,954	\$0
59897601052101	DISTGARCLR/CLRLBR/CALC/Corporate	\$751,735	D-DD01	\$0	\$0	\$0	\$751,735	\$0
59897602052101	DISTGARCLR/CLRPROFSVC/CALC/Corporate	\$53,677	D-DD01	\$0	\$0	\$0	\$53,677	\$0
59897603052101	DISTGARCLR/CLROTHER/CALC/Corporate	\$93,225	D-DD01	\$0	\$0	\$0	\$93,225	\$0
59897607052101	DISTGARCLR/CLRVHCLFL/CALC/Corporate	\$174,150	D-DD01	\$0	\$0	\$0	\$174,150	\$0
59897608052101	DISTGARCLR/CLRVHCLPRT/CALC/Corporate	\$240,893	D-DD01	\$0	\$0	\$0	\$240,893	\$0
59897612052101	DISTGARCLR/CLRDPRC/AM/CALC/Corporate	\$545,984	D-DD01	\$0	\$0	\$0	\$545,984	\$0
59899601052101	DISTMTPLT/CLRLBR/CALC/Corporate	\$421,937	D-DD01	\$0	\$0	\$0	\$421,937	\$0
59899602052101	DISTMTPLT/CLRPROFSVC/CALC/Corporate	\$21,615	D-DD01	\$0	\$0	\$0	\$21,615	\$0
59899603052101	DISTMTPLT/CLROTHER/CALC/Corporate	(\$51,138)	D-DD01	\$0	\$0	\$0	(\$51,138)	\$0
59899610052101	DISTMTPLT/CLRSFTWR/CALC/Corporate	\$219,969	D-DD01	\$0	\$0	\$0	\$219,969	\$0
59899611052101	DISTMTPLT/CLHRDWR/CALC/Corporate	\$70,638	D-DD01	\$0	\$0	\$0	\$70,638	\$0
59899612052101	DISTMTPLT/CLRDPRC/AM/CALC/Corporate	\$50,384	D-DD01	\$0	\$0	\$0	\$50,384	\$0
Total Distribution Expense - Maintenance		\$14,475,673		\$0	\$0	\$120	\$14,475,553	\$0
Customer Accounts Expense								
90100000013201	CUSTACCSUP/GENERAL/LABOR/MemSvcs	\$95,137	D-DC01	\$0	\$0	\$0	\$0	\$95,137
90100000013210	CUSTACCSUP/GENERAL/LABOR/Cust Svc	\$100,042	D-DC01	\$0	\$0	\$0	\$0	\$100,042
90100000013220	CUSTACCSUP/GENERAL/LABOR/Cr & Coll	\$110,181	D-DC01	\$0	\$0	\$0	\$0	\$110,181
90100000013230	CUSTACCSUP/GENERAL/LABOR/Cash&Billg	\$50,648	D-DC01	\$0	\$0	\$0	\$0	\$50,648
90100000143201	CUSTACCSUP/GENERAL/ILCD/MemSvcs	\$65,282	D-DC01	\$0	\$0	\$0	\$0	\$65,282
90100000143210	CUSTACCSUP/GENERAL/ILCD/Cust Svc	\$80,053	D-DC01	\$0	\$0	\$0	\$0	\$80,053
90100000143220	CUSTACCSUP/GENERAL/ILCD/Cr & Coll	\$90,498	D-DC01	\$0	\$0	\$0	\$0	\$90,498
90100000143230	CUSTACCSUP/GENERAL/ILCD/Cash&Billg	\$40,784	D-DC01	\$0	\$0	\$0	\$0	\$40,784
90100000143240	CUSTACCSUP/GENERAL/ILCD/Meter Read	(\$3,866)	D-DC01	\$0	\$0	\$0	\$0	(\$3,866)
90100223013230	CUSTACCSUP/CAPLCRS/LABOR/Cash&Billg	\$51,797	D-DC01	\$0	\$0	\$0	\$0	\$51,797
90100223143230	CUSTACCSUP/CAPLCRS/ILCD/Cash&Billg	\$41,998	D-DC01	\$0	\$0	\$0	\$0	\$41,998
90100227013240	CUSTACCSUP/BLLGCSH/LABOR/Meter Read	\$37,520	D-DC01	\$0	\$0	\$0	\$0	\$37,520
90100227023240	CUSTACCSUP/BLLGCSH/PFCT/Meter Read	\$9,000	D-DC01	\$0	\$0	\$0	\$0	\$9,000

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
90100227143240	CUSTACCSUP/BLLGCSH/ILCD/Meter Read	\$33,850	D-DC01	\$0	\$0	\$0	\$0	\$33,850
90100506013240	CUSTACCSUP/METRRDN/LABOR/Meter Read	\$9,218	D-DC01	\$0	\$0	\$0	\$0	\$9,218
90100506143240	CUSTACCSUP/METRRDN/ILCD/Meter Read	\$8,000	D-DC01	\$0	\$0	\$0	\$0	\$8,000
90100516143201	CUSTACCSUP/CREDCOL/ILCD/MemSvcs	(\$813)	D-DC01	\$0	\$0	\$0	\$0	(\$813)
90200000003240	METERREAD/GENERAL/OTHER/Meter Read	\$300	D-DC01	\$0	\$0	\$0	\$0	\$300
90200000017626	METERREAD/GENERAL/LABOR/Mnt&Op Svc	\$324	D-DC01	\$0	\$0	\$0	\$0	\$324
90200000017627	METERREAD/GENERAL/LABOR/NRTHMNTOPS	\$3,101	D-DC01	\$0	\$0	\$0	\$0	\$3,101
90200000143240	METERREAD/GENERAL/ILCD/Meter Read	(\$6,565)	D-DC01	\$0	\$0	\$0	\$0	(\$6,565)
90200000147626	METERREAD/GENERAL/ILCD/Mnt&Op Svc	\$203	D-DC01	\$0	\$0	\$0	\$0	\$203
90200000147627	METERREAD/GENERAL/ILCD/NRTHMNTOPS	(\$612)	D-DC01	\$0	\$0	\$0	\$0	(\$612)
90200506013240	METERREAD/METRRDN/LABOR/Meter Read	\$171,751	D-DC01	\$0	\$0	\$0	\$0	\$171,751
90200506033240	METERREAD/METRRDN/MLSP/Meter Read	\$730	D-DC01	\$0	\$0	\$0	\$0	\$730
90200506143240	METERREAD/METRRDN/ILCD/Meter Read	\$117,344	D-DC01	\$0	\$0	\$0	\$0	\$117,344
903000000003230	CUSTRECCOL/GENERAL/OTHER/Cash&Billg	\$40	D-DC01	\$0	\$0	\$0	\$0	\$40
90300000003240	CUSTRECCOL/GENERAL/OTHER/Meter Read	\$92	D-DC01	\$0	\$0	\$0	\$0	\$92
90300000013201	CUSTRECCOL/GENERAL/LABOR/MemSvcs	\$167,396	D-DC01	\$0	\$0	\$0	\$0	\$167,396
90300000013210	CUSTRECCOL/GENERAL/LABOR/Cust Svc	\$346,439	D-DC01	\$0	\$0	\$0	\$0	\$346,439
90300000013220	CUSTRECCOL/GENERAL/LABOR/Cr & Coll	\$560,373	D-DC01	\$0	\$0	\$0	\$0	\$560,373
90300000013230	CUSTRECCOL/GENERAL/LABOR/Cash&Billg	\$313,945	D-DC01	\$0	\$0	\$0	\$0	\$313,945
90300000013240	CUSTRECCOL/GENERAL/LABOR/Meter Read	\$526,335	D-DC01	\$0	\$0	\$0	\$0	\$526,335
90300000023210	CUSTRECCOL/GENERAL/PFCT/Cust Svc	\$3,307	D-DC01	\$0	\$0	\$0	\$0	\$3,307
90300000023230	CUSTRECCOL/GENERAL/PFCT/Cash&Billg	\$190,771	D-DC01	\$0	\$0	\$0	\$0	\$190,771
90300000033230	CUSTRECCOL/GENERAL/MLSP/Cash&Billg	\$287	D-DC01	\$0	\$0	\$0	\$0	\$287
90300000143201	CUSTRECCOL/GENERAL/ILCD/MemSvcs	\$122,005	D-DC01	\$0	\$0	\$0	\$0	\$122,005
90300000143210	CUSTRECCOL/GENERAL/ILCD/Cust Svc	\$317,485	D-DC01	\$0	\$0	\$0	\$0	\$317,485
90300000143220	CUSTRECCOL/GENERAL/ILCD/Cr & Coll	\$473,845	D-DC01	\$0	\$0	\$0	\$0	\$473,845
90300000143230	CUSTRECCOL/GENERAL/ILCD/Cash&Billg	\$283,713	D-DC01	\$0	\$0	\$0	\$0	\$283,713
90300000143240	CUSTRECCOL/GENERAL/ILCD/Meter Read	\$401,139	D-DC01	\$0	\$0	\$0	\$0	\$401,139
90300044153240	CUSTRECCOL/DAMGECLAIM/CTIA/Meter Read	(\$1,553)	D-DC01	\$0	\$0	\$0	\$0	(\$1,553)
90300223023230	CUSTRECCOL/CAPLCRS/PFCT/Cash&Billg	\$11,103	D-DC01	\$0	\$0	\$0	\$0	\$11,103
90300227013240	CUSTRECCOL/BLLGCSH/LABOR/Meter Read	\$82,246	D-DC01	\$0	\$0	\$0	\$0	\$82,246
90300227143240	CUSTRECCOL/BLLGCSH/ILCD/Meter Read	\$52,739	D-DC01	\$0	\$0	\$0	\$0	\$52,739
90300294003230	CUSTRECCOL/SERV CREDIT/OTHER/Cash&Billg	\$50,925	D-DC01	\$0	\$0	\$0	\$0	\$50,925
90300502023230	CUSTRECCOL/PMTPROCESS/PFCT/Cash&Billg	\$1,427,173	D-DC01	\$0	\$0	\$0	\$0	\$1,427,173
90300507013210	CUSTRECCOL/CASHRG/LABOR/Cust Svc	\$18,927	D-DC01	\$0	\$0	\$0	\$0	\$18,927
90300507013230	CUSTRECCOL/CASHRG/LABOR/Cash&Billg	\$23,248	D-DC01	\$0	\$0	\$0	\$0	\$23,248
90300507143210	CUSTRECCOL/CASHRG/ILCD/Cust Svc	\$11,720	D-DC01	\$0	\$0	\$0	\$0	\$11,720
90300507143230	CUSTRECCOL/CASHRG/ILCD/Cash&Billg	\$25,085	D-DC01	\$0	\$0	\$0	\$0	\$25,085
90300511017627	CUSTRECCOL/DELQC-D/LABOR/NRTHMNTOPS	\$103	D-DC01	\$0	\$0	\$0	\$0	\$103
90300511017629	CUSTRECCOL/DELQC-D/LABOR/NRTHMNT&CO	\$96	D-DC01	\$0	\$0	\$0	\$0	\$96
90300511147624	CUSTRECCOL/DELQC-D/ILCD/Meter Shop	(\$306)	D-DC01	\$0	\$0	\$0	\$0	(\$306)
90300511147627	CUSTRECCOL/DELQC-D/ILCD/NRTHMNTOPS	(\$80)	D-DC01	\$0	\$0	\$0	\$0	(\$80)

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
90300511147629	CUSTRECCOL/DELQC-D/ILCD/NRTHMNT&CO	\$68	D-DC01	\$0	\$0	\$0	\$0	\$68
90300513023201	CUSTRECCOL/COLLAGE/PFCT/MemSvcs	\$114,063	D-DC01	\$0	\$0	\$0	\$0	\$114,063
90300514003230	CUSTRECCOL/CASHO&S/OTHER/Cash&Billg	\$108	D-DC01	\$0	\$0	\$0	\$0	\$108
90300515033230	CUSTRECCOL/POSTAGE/MLSP/Cash&Billg	\$508,803	D-DC01	\$0	\$0	\$0	\$0	\$508,803
90300515033240	CUSTRECCOL/POSTAGE/MLSP/Meter Read	\$1,718	D-DC01	\$0	\$0	\$0	\$0	\$1,718
90300516013210	CUSTRECCOL/CREDCOL/LABOR/Cust Svc	\$109,717	D-DC01	\$0	\$0	\$0	\$0	\$109,717
90300516013220	CUSTRECCOL/CREDCOL/LABOR/Cr & Coll	\$22,198	D-DC01	\$0	\$0	\$0	\$0	\$22,198
90300516013230	CUSTRECCOL/CREDCOL/LABOR/Cash&Billg	\$325,794	D-DC01	\$0	\$0	\$0	\$0	\$325,794
90300516023220	CUSTRECCOL/CREDCOL/PFCT/Cr & Coll	\$3,695	D-DC01	\$0	\$0	\$0	\$0	\$3,695
90300516143210	CUSTRECCOL/CREDCOL/ILCD/Cust Svc	\$84,027	D-DC01	\$0	\$0	\$0	\$0	\$84,027
90300516143220	CUSTRECCOL/CREDCOL/ILCD/Cr & Coll	\$15,697	D-DC01	\$0	\$0	\$0	\$0	\$15,697
90300516143230	CUSTRECCOL/CREDCOL/ILCD/Cash&Billg	\$271,184	D-DC01	\$0	\$0	\$0	\$0	\$271,184
90300517003201	CUSTRECCOL/CONSERV/OTHER/MemSvcs	\$18,550	D-DC01	\$0	\$0	\$0	\$0	\$18,550
90300518003201	CUSTRECCOL/SMLCRWO/OTHER/MemSvcs	(\$4)	D-DC01	\$0	\$0	\$0	\$0	(\$4)
90300533033230	CUSTRECCOL/PRINTING/MLSP/Cash&Billg	\$100,217	D-DC01	\$0	\$0	\$0	\$0	\$100,217
90397601052101	CUSTGARCLR/CLRLBR/CALC/Corporate	\$73,536	D-DC01	\$0	\$0	\$0	\$0	\$73,536
90397602052101	CUSTGARCLR/CLRPROFSVC/CALC/Corporate	\$5,267	D-DC01	\$0	\$0	\$0	\$0	\$5,267
90397603052101	CUSTGARCLR/CLROTHER/CALC/Corporate	\$9,147	D-DC01	\$0	\$0	\$0	\$0	\$9,147
90397607052101	CUSTGARCLR/CLRVHCLFL/CALC/Corporate	\$17,088	D-DC01	\$0	\$0	\$0	\$0	\$17,088
90397608052101	CUSTGARCLR/CLRVHCLPRT/CALC/Corporate	\$23,636	D-DC01	\$0	\$0	\$0	\$0	\$23,636
90397612052101	CUSTGARCLR/CLRDPRC/AM/CALC/Corporate	\$38,268	D-DC01	\$0	\$0	\$0	\$0	\$38,268
90399271122101	CUSTRECCLR/SFTAMRT/DACL/Corporate	\$57,691	D-DC01	\$0	\$0	\$0	\$0	\$57,691
90399601052101	CUSTRECCLR/CLRLBR/CALC/Corporate	\$219,128	D-DC01	\$0	\$0	\$0	\$0	\$219,128
90399602052101	CUSTRECCLR/CLRPROFSVC/CALC/Corporate	\$11,213	D-DC01	\$0	\$0	\$0	\$0	\$11,213
90399603052101	CUSTRECCLR/CLROTHER/CALC/Corporate	(\$26,527)	D-DC01	\$0	\$0	\$0	\$0	(\$26,527)
90399610052101	CUSTRECCLR/CLRSFTWR/CALC/Corporate	\$114,105	D-DC01	\$0	\$0	\$0	\$0	\$114,105
90399611052101	CUSTRECCLR/CLRHRDWR/CALC/Corporate	\$36,642	D-DC01	\$0	\$0	\$0	\$0	\$36,642
90399612052101	CUSTRECCLR/CLRDPRC/AM/CALC/Corporate	\$26,136	D-DC01	\$0	\$0	\$0	\$0	\$26,136
90400000003201	UNCOLLACCT/GENERAL/OTHER/MemSvcs	\$3,250	D-DC01	\$0	\$0	\$0	\$0	\$3,250
90500000003201	MISCUSACCT/GENERAL/OTHER/MemSvcs	\$1,196	D-DC01	\$0	\$0	\$0	\$0	\$1,196
90500000013310	MISCUSACCT/GENERAL/LABOR/Bus & Tech	\$119,341	D-DC01	\$0	\$0	\$0	\$0	\$119,341
90500000013320	MISCUSACCT/GENERAL/LABOR/Opr & Tech	\$20,415	D-DC01	\$0	\$0	\$0	\$0	\$20,415
90500000013360	MISCUSACCT/GENERAL/LABOR/IS Support	\$18,680	D-DC01	\$0	\$0	\$0	\$0	\$18,680
90500000023201	MISCUSACCT/GENERAL/PFCT/MemSvcs	\$26,775	D-DC01	\$0	\$0	\$0	\$0	\$26,775
90500000033201	MISCUSACCT/GENERAL/MLSP/MemSvcs	\$5,494	D-DC01	\$0	\$0	\$0	\$0	\$5,494
90500000143310	MISCUSACCT/GENERAL/ILCD/Bus & Tech	\$66,548	D-DC01	\$0	\$0	\$0	\$0	\$66,548
90500000143320	MISCUSACCT/GENERAL/ILCD/Opr & Tech	\$5,950	D-DC01	\$0	\$0	\$0	\$0	\$5,950
90500000143360	MISCUSACCT/GENERAL/ILCD/IS Support	\$5,101	D-DC01	\$0	\$0	\$0	\$0	\$5,101
90500718023310	MISCUSACCT/Rgltryaffr/PFCT/Bus & Tech	\$0	D-DC01	\$0	\$0	\$0	\$0	\$0
90500718103390	MISCUSACCT/Rgltryaffr/SWCL/IS Softwar	\$507,422	D-DC01	\$0	\$0	\$0	\$0	\$507,422
90500718113320	MISCUSACCT/Rgltryaffr/HWCL/Opr & Tech	\$1,078	D-DC01	\$0	\$0	\$0	\$0	\$1,078
Total Customer Accounts Expense		\$9,476,921		\$0	\$0	\$0	\$0	\$9,476,921

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
Customer Service and Informational Expense								
9080000002501	CUSTASST/GENERAL/OTHER/Reg Affair	\$4,503	D-DC01	\$0	\$0	\$0	\$0	\$4,503
9080000002700	CUSTASST/GENERAL/OTHER/Comm Rel	\$150	D-DC01	\$0	\$0	\$0	\$0	\$150
90800000012501	CUSTASST/GENERAL/LABOR/Reg Affair	\$915	D-DC01	\$0	\$0	\$0	\$0	\$915
90800000012700	CUSTASST/GENERAL/LABOR/Comm Rel	\$50,176	D-DC01	\$0	\$0	\$0	\$0	\$50,176
90800000032700	CUSTASST/GENERAL/MLSP/Comm Rel	\$372	D-DC01	\$0	\$0	\$0	\$0	\$372
90800000142501	CUSTASST/GENERAL/ILCD/Reg Affair	\$914	D-DC01	\$0	\$0	\$0	\$0	\$914
90800000142700	CUSTASST/GENERAL/ILCD/Comm Rel	\$50,620	D-DC01	\$0	\$0	\$0	\$0	\$50,620
90800304002501	CUSTASST/EVINPROG/OTHER/Reg Affair	\$14,000	D-DC01	\$0	\$0	\$0	\$0	\$14,000
90800304022501	CUSTASST/EVINPROG/PFCT/Reg Affair	\$7,500	D-DC01	\$0	\$0	\$0	\$0	\$7,500
90800333023201	CUSTASST/TELESYS/PFCT/MemSvcs	\$365	D-DC01	\$0	\$0	\$0	\$0	\$365
90800499023201	CUSTASST/OUTAGE/PFCT/MemSvcs	\$4,014	D-DC01	\$0	\$0	\$0	\$0	\$4,014
90800520002700	CUSTASST/ENEFFPRG/OTHER/Comm Rel	\$221	D-DC01	\$0	\$0	\$0	\$0	\$221
90800520012700	CUSTASST/ENEFFPRG/LABOR/Comm Rel	\$198,791	D-DC01	\$0	\$0	\$0	\$0	\$198,791
90800520022700	CUSTASST/ENEFFPRG/PFCT/Comm Rel	\$14,078	D-DC01	\$0	\$0	\$0	\$0	\$14,078
90800520032700	CUSTASST/ENEFFPRG/MLSP/Comm Rel	\$7	D-DC01	\$0	\$0	\$0	\$0	\$7
90800520142700	CUSTASST/ENEFFPRG/ILCD/Comm Rel	\$168,466	D-DC01	\$0	\$0	\$0	\$0	\$168,466
90900000017040	INFO&INSTR/GENERAL/LABOR/Comm	\$251,067	D-DC01	\$0	\$0	\$0	\$0	\$251,067
90900000147040	INFO&INSTR/GENERAL/ILCD/Comm	\$194,946	D-DC01	\$0	\$0	\$0	\$0	\$194,946
91000525027040	MISCUSTSVC/OUTLET/PFCT/Comm	\$76,884	D-DC01	\$0	\$0	\$0	\$0	\$76,884
91099601052101	CUSTISCLR/CLRLBR/CALC/Corporate	\$12,804	D-DC01	\$0	\$0	\$0	\$0	\$12,804
91099602052101	CUSTISCLR/CLRPROFSVC/CALC/Corporate	\$684	D-DC01	\$0	\$0	\$0	\$0	\$684
91099603052101	CUSTISCLR/CLROTHER/CALC/Corporate	(\$1,619)	D-DC01	\$0	\$0	\$0	\$0	(\$1,619)
91099610052101	CUSTISCLR/CLRSFTWR/CALC/Corporate	\$6,963	D-DC01	\$0	\$0	\$0	\$0	\$6,963
91099611052101	CUSTISCLR/CLRHRDWR/CALC/Corporate	\$2,236	D-DC01	\$0	\$0	\$0	\$0	\$2,236
91099612052101	CUSTISCLR/CLRDPRC/AM/CALC/Corporate	\$1,595	D-DC01	\$0	\$0	\$0	\$0	\$1,595
Total Customer Service and Informational Expense		\$1,060,651		\$0	\$0	\$0	\$0	\$1,060,651
Beluga River Unit Expense								
75810143007430	GASWELLROY/BELUGARU/OTHER/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
75810600002101	GASWELLROY/CLRCRDS/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
75910143007430	OTHPRDBRGF/BELUGARU/OTHER/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
75910143027430	OTHPRDBRGF/BELUGARU/PFCT/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
76110143007430	GASAIR&RD/BELUGARU/OTHER/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94111143007430	ACCRETNEXP/BELUGARU/OTHER/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
Total Beluga River Unit Expense		\$0		\$0	\$0	\$0	\$0	\$0
Administrative and General Expense								
92000000002120	ADMIN&GENL/GENERAL/OTHER/Plant Acct	\$20	G-LB01	\$7	\$2	\$0	\$9	\$2
92000000002501	ADMIN&GENL/GENERAL/OTHER/Reg Affair	\$5,000	G-LB01	\$1,774	\$609	\$10	\$2,178	\$428
92000000003101	ADMIN&GENL/GENERAL/OTHER/AdminSvcs	\$12	G-LB01	\$4	\$1	\$0	\$5	\$1

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92000000003310	ADMIN&GENL/GENERAL/OTHER/Bus & Tech	\$361	G-LB01	\$128	\$44	\$1	\$157	\$31
92000000005500	ADMIN&GENL/GENERAL/OTHER/Eklt	\$11,472	D-DP01	\$11,472	\$0	\$0	\$0	\$0
92000000007300	ADMIN&GENL/GENERAL/OTHER/Safety	\$20	G-LB01	\$7	\$2	\$0	\$9	\$2
92000000007602	ADMIN&GENL/GENERAL/OTHER/ENGADMIN	\$83	I-LB03	\$0	\$18	\$0	\$64	\$0
92000000009001	ADMIN&GENL/GENERAL/OTHER/CEO	\$53,219	G-LB01	\$18,882	\$6,485	\$111	\$23,187	\$4,554
92000000012001	ADMIN&GENL/GENERAL/LABOR/CFO	\$362,935	G-LB01	\$128,767	\$44,226	\$757	\$158,126	\$31,060
92000000012105	ADMIN&GENL/GENERAL/LABOR/Corp Prgms	\$79,388	G-LB01	\$28,166	\$9,674	\$165	\$34,588	\$6,794
92000000012110	ADMIN&GENL/GENERAL/LABOR/Genl Acctg	\$698,069	G-LB01	\$247,670	\$85,065	\$1,455	\$304,139	\$59,740
92000000012120	ADMIN&GENL/GENERAL/LABOR/Plant Acct	\$588,461	G-LB01	\$208,782	\$71,708	\$1,227	\$256,385	\$50,360
92000000012130	ADMIN&GENL/GENERAL/LABOR/CorpBudg	\$200,882	G-LB01	\$71,272	\$24,479	\$419	\$87,522	\$17,191
92000000012300	ADMIN&GENL/GENERAL/LABOR/Bus Dev	\$49,321	G-LB01	\$17,499	\$6,010	\$103	\$21,489	\$4,221
92000000012501	ADMIN&GENL/GENERAL/LABOR/Reg Affair	\$680,908	G-LB01	\$241,581	\$82,974	\$1,419	\$296,663	\$58,271
92000000012600	ADMIN&GENL/GENERAL/LABOR/FuelCorp	\$80,226	G-LB01	\$28,464	\$9,776	\$167	\$34,953	\$6,866
92000000013101	ADMIN&GENL/GENERAL/LABOR/AdminSvcs	\$166,266	G-LB01	\$58,990	\$20,261	\$347	\$72,440	\$14,229
92000000013201	ADMIN&GENL/GENERAL/LABOR/MemSvcs	\$5,944	D-DC01	\$0	\$0	\$0	\$0	\$5,944
92000000013310	ADMIN&GENL/GENERAL/LABOR/Bus & Tech	\$667,990	G-LB01	\$236,998	\$81,399	\$1,393	\$291,034	\$57,166
92000000013320	ADMIN&GENL/GENERAL/LABOR/Opr & Tech	\$498,560	G-LB01	\$176,885	\$60,753	\$1,039	\$217,216	\$42,666
92000000013360	ADMIN&GENL/GENERAL/LABOR/IS Support	\$132,826	G-LB01	\$47,126	\$16,186	\$277	\$57,870	\$11,367
92000000015001	ADMIN&GENL/GENERAL/LABOR/SrVPPwSup	(\$3,504)	G-LB01	(\$1,243)	(\$427)	(\$7)	(\$1,526)	(\$300)
92000000015101	ADMIN&GENL/GENERAL/LABOR/GenTechSvc	\$229,156	D-DP01	\$229,156	\$0	\$0	\$0	\$0
92000000015440	ADMIN&GENL/GENERAL/LABOR/BelugaGP	\$739	D-DP01	\$739	\$0	\$0	\$0	\$0
92000000015500	ADMIN&GENL/GENERAL/LABOR/Eklt	\$164	D-DP01	\$164	\$0	\$0	\$0	\$0
92000000015800	ADMIN&GENL/GENERAL/LABOR/MLPPIGN	\$315	D-DP01	\$315	\$0	\$0	\$0	\$0
92000000017001	ADMIN&GENL/GENERAL/LABOR/SrVPPwDel	\$328,242	G-LB01	\$116,458	\$39,999	\$684	\$143,011	\$28,091
92000000017200	ADMIN&GENL/GENERAL/LABOR/Enviro Eng	\$163,932	I-LB05	\$63,605	\$21,846	\$374	\$78,107	\$0
92000000017300	ADMIN&GENL/GENERAL/LABOR/Safety	\$345,584	G-LB01	\$122,611	\$42,112	\$720	\$150,566	\$29,575
92000000017510	ADMIN&GENL/GENERAL/LABOR/ContrComm	\$4,209	G-LB01	\$1,493	\$513	\$9	\$1,834	\$360
92000000017520	ADMIN&GENL/GENERAL/LABOR/Substation	\$466	I-LB03	\$0	\$101	\$2	\$363	\$0
92000000017540	ADMIN&GENL/GENERAL/LABOR/SCADA	\$751	I-LB05	\$291	\$100	\$2	\$358	\$0
92000000017600	ADMIN&GENL/GENERAL/LABOR/DirDistEng	\$118,551	I-LB03	\$0	\$25,814	\$442	\$92,296	\$0
92000000017602	ADMIN&GENL/GENERAL/LABOR/ENGADMIN	\$132,523	I-LB03	\$0	\$28,857	\$494	\$103,173	\$0
92000000017612	ADMIN&GENL/GENERAL/LABOR/Operations	\$2,658	I-LB06	\$0	\$502	\$9	\$1,795	\$353
92000000017624	ADMIN&GENL/GENERAL/LABOR/Meter Shop	\$38,818	I-LB04	\$0	\$0	\$155	\$32,316	\$6,348
92000000017626	ADMIN&GENL/GENERAL/LABOR/Mnt&Op Svc	\$233	I-LB06	\$0	\$44	\$1	\$157	\$31
92000000017662	ADMIN&GENL/GENERAL/LABOR/Land Svcs	\$34,653	I-LB05	\$13,445	\$4,618	\$79	\$16,511	\$0
92000000017665	ADMIN&GENL/GENERAL/LABOR/Dist Const	\$23,353	D-DD01	\$0	\$0	\$0	\$23,353	\$0
92000000017666	ADMIN&GENL/GENERAL/LABOR/Dist Supp	\$2,228	D-DD01	\$0	\$0	\$0	\$2,228	\$0
92000000017668	ADMIN&GENL/GENERAL/LABOR/CAD/GIS	\$26,011	G-LB01	\$9,228	\$3,170	\$54	\$11,333	\$2,226
92000000017670	ADMIN&GENL/GENERAL/LABOR/SPCSUPADM	\$6,589	I-LB06	\$0	\$1,244	\$21	\$4,449	\$874
92000000017690	ADMIN&GENL/GENERAL/LABOR/TransEng	\$3,000	I-LB03	\$0	\$653	\$11	\$2,336	\$0
92000000019001	ADMIN&GENL/GENERAL/LABOR/CEO	\$534,810	G-LB01	\$189,746	\$65,170	\$1,115	\$233,009	\$45,768
92000000019200	ADMIN&GENL/GENERAL/LABOR/Genl Couns	\$365,915	G-LB01	\$129,824	\$44,589	\$763	\$159,424	\$31,315

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
9200000019301	ADMIN&GENL/GENERAL/LABOR/HumanRes	\$691,710	G-LB01	\$245,414	\$84,290	\$1,442	\$301,369	\$59,196
92000000142001	ADMIN&GENL/GENERAL/ILCD/CFO	\$222,004	G-LB01	\$78,765	\$27,053	\$463	\$96,724	\$18,999
92000000142105	ADMIN&GENL/GENERAL/ILCD/Corp Prgms	\$48,820	G-LB01	\$17,321	\$5,949	\$102	\$21,270	\$4,178
92000000142110	ADMIN&GENL/GENERAL/ILCD/Genl Acctg	\$470,224	G-LB01	\$166,832	\$57,300	\$980	\$204,870	\$40,241
92000000142120	ADMIN&GENL/GENERAL/ILCD/Plant Acct	\$444,924	G-LB01	\$157,856	\$54,217	\$927	\$193,848	\$38,076
92000000142130	ADMIN&GENL/GENERAL/ILCD/CorpBudg	\$159,134	G-LB01	\$56,460	\$19,392	\$332	\$69,333	\$13,619
92000000142300	ADMIN&GENL/GENERAL/ILCD/Bus Dev	\$38,743	G-LB01	\$13,746	\$4,721	\$81	\$16,880	\$3,316
92000000142501	ADMIN&GENL/GENERAL/ILCD/Reg Affair	\$425,458	G-LB01	\$150,949	\$51,845	\$887	\$185,366	\$36,410
92000000142600	ADMIN&GENL/GENERAL/ILCD/FuelCorp	\$38,109	G-LB01	\$13,521	\$4,644	\$79	\$16,604	\$3,261
92000000143101	ADMIN&GENL/GENERAL/ILCD/AdminSvcs	\$116,105	G-LB01	\$41,193	\$14,148	\$242	\$50,586	\$9,936
92000000143201	ADMIN&GENL/GENERAL/ILCD/MemSvcs	\$4,184	D-DC01	\$0	\$0	\$0	\$0	\$4,184
92000000143310	ADMIN&GENL/GENERAL/ILCD/Bus & Tech	\$385,383	G-LB01	\$136,731	\$46,962	\$803	\$167,906	\$32,981
92000000143320	ADMIN&GENL/GENERAL/ILCD/Opr & Tech	\$272,045	G-LB01	\$96,520	\$33,151	\$567	\$118,526	\$23,281
92000000143360	ADMIN&GENL/GENERAL/ILCD/IS Support	\$83,573	G-LB01	\$29,651	\$10,184	\$174	\$36,412	\$7,152
92000000145001	ADMIN&GENL/GENERAL/ILCD/SrVPPwSup	(\$1,146)	G-LB01	(\$407)	(\$140)	(\$2)	(\$499)	(\$98)
92000000145101	ADMIN&GENL/GENERAL/ILCD/GenTechSvc	\$184,550	D-DP01	\$184,550	\$0	\$0	\$0	\$0
92000000145440	ADMIN&GENL/GENERAL/ILCD/BelugaGP	\$506	D-DP01	\$506	\$0	\$0	\$0	\$0
92000000145500	ADMIN&GENL/GENERAL/ILCD/Eklt	(\$1,854)	D-DP01	(\$1,854)	\$0	\$0	\$0	\$0
92000000145800	ADMIN&GENL/GENERAL/ILCD/MLPP1GN	\$239	D-DP01	\$239	\$0	\$0	\$0	\$0
92000000147001	ADMIN&GENL/GENERAL/ILCD/SrVPPwDel	\$203,007	G-LB01	\$72,025	\$24,738	\$423	\$88,447	\$17,373
92000000147200	ADMIN&GENL/GENERAL/ILCD/Enviro Eng	\$126,179	I-LB05	\$48,957	\$16,815	\$288	\$60,119	\$0
92000000147300	ADMIN&GENL/GENERAL/ILCD/Safety	\$272,556	G-LB01	\$96,701	\$33,213	\$568	\$118,749	\$23,325
92000000147510	ADMIN&GENL/GENERAL/ILCD/ContrComm	\$755	G-LB01	\$268	\$92	\$2	\$329	\$65
92000000147520	ADMIN&GENL/GENERAL/ILCD/Substation	\$243	I-LB03	\$0	\$53	\$1	\$189	\$0
92000000147540	ADMIN&GENL/GENERAL/ILCD/SCADA	\$534	I-LB05	\$207	\$71	\$1	\$255	\$0
92000000147600	ADMIN&GENL/GENERAL/ILCD/DirDistEng	\$1,787	I-LB03	\$0	\$389	\$7	\$1,392	\$0
92000000147602	ADMIN&GENL/GENERAL/ILCD/ENGADMIN	\$100,062	I-LB03	\$0	\$21,788	\$373	\$77,901	\$0
92000000147612	ADMIN&GENL/GENERAL/ILCD/Operations	\$1,259	I-LB06	\$0	\$238	\$4	\$850	\$167
92000000147624	ADMIN&GENL/GENERAL/ILCD/Meter Shop	\$30,187	I-LB04	\$0	\$0	\$120	\$25,130	\$4,936
92000000147626	ADMIN&GENL/GENERAL/ILCD/Mnt&Op Svc	\$134	I-LB06	\$0	\$25	\$0	\$90	\$18
92000000147629	ADMIN&GENL/GENERAL/ILCD/NRTHMNT&CO	(\$18)	I-LB03	\$0	(\$4)	(\$0)	(\$14)	\$0
92000000147662	ADMIN&GENL/GENERAL/ILCD/Land Svcs	\$27,169	I-LB05	\$10,542	\$3,621	\$62	\$12,945	\$0
92000000147665	ADMIN&GENL/GENERAL/ILCD/Dist Const	\$2,573	D-DD01	\$0	\$0	\$0	\$2,573	\$0
92000000147666	ADMIN&GENL/GENERAL/ILCD/Dist Supp	\$2,488	D-DD01	\$0	\$0	\$0	\$2,488	\$0
92000000147668	ADMIN&GENL/GENERAL/ILCD/CAD/GIS	\$15,318	G-LB01	\$5,435	\$1,867	\$32	\$6,674	\$1,311
92000000147670	ADMIN&GENL/GENERAL/ILCD/SPCSUPADM	\$5,492	I-LB06	\$0	\$1,037	\$18	\$3,708	\$728
92000000147671	ADMIN&GENL/GENERAL/ILCD/NRTHSPCSUP	(\$97)	I-LB06	\$0	(\$18)	(\$0)	(\$66)	(\$13)
92000000147690	ADMIN&GENL/GENERAL/ILCD/TransEng	\$127	I-LB03	\$0	\$28	\$0	\$99	\$0
92000000147691	ADMIN&GENL/GENERAL/ILCD/PROJECTS	(\$123)	I-LB03	\$0	(\$27)	(\$0)	(\$95)	\$0
92000000149001	ADMIN&GENL/GENERAL/ILCD/CEO	\$314,082	G-LB01	\$111,434	\$38,273	\$655	\$136,842	\$26,879
92000000149200	ADMIN&GENL/GENERAL/ILCD/Genl Couns	\$224,175	G-LB01	\$79,535	\$27,317	\$467	\$97,670	\$19,185
92000000149301	ADMIN&GENL/GENERAL/ILCD/HumanRes	\$528,271	G-LB01	\$187,427	\$64,374	\$1,101	\$230,161	\$45,209

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92000044152110	ADMIN&GENL/DAMGECLAIM/CTIA/Genl Acctg	(\$726)	G-LB01	(\$258)	(\$88)	(\$2)	(\$316)	(\$62)
92000044157665	ADMIN&GENL/DAMGECLAIM/CTIA/Dist Const	(\$686)	G-LB01	(\$243)	(\$84)	(\$1)	(\$299)	(\$59)
92000051017668	ADMIN&GENL/DRAFTNG/LABOR/CAD/GIS	\$5,703	G-LB01	\$2,023	\$695	\$12	\$2,485	\$488
92000051147668	ADMIN&GENL/DRAFTNG/ILCD/CAD/GIS	(\$28)	G-LB01	(\$10)	(\$3)	(\$0)	(\$12)	(\$2)
92000143012110	ADMIN&GENL/BELUGARU/LABOR/Genl Acctg	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92000143012501	ADMIN&GENL/BELUGARU/LABOR/Reg Affair	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92000143142110	ADMIN&GENL/BELUGARU/ILCD/Genl Acctg	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92000143142501	ADMIN&GENL/BELUGARU/ILCD/Reg Affair	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92000221012110	ADMIN&GENL/PAYABLS/LABOR/Genl Acctg	\$103,583	G-LB01	\$36,750	\$12,622	\$216	\$45,130	\$8,865
92000221142110	ADMIN&GENL/PAYABLS/ILCD/Genl Acctg	\$89,761	G-LB01	\$31,846	\$10,938	\$187	\$39,108	\$7,682
92000226012110	ADMIN&GENL/PAYRACC/LABOR/Genl Acctg	\$145,973	G-LB01	\$51,790	\$17,788	\$304	\$63,599	\$12,492
92000226142110	ADMIN&GENL/PAYRACC/ILCD/Genl Acctg	\$110,057	G-LB01	\$39,048	\$13,411	\$229	\$47,951	\$9,419
92000324017200	ADMIN&GENL/GENR/LABOR/Enviro Eng	\$8,543	D-DP01	\$8,543	\$0	\$0	\$0	\$0
92000324147200	ADMIN&GENL/GENR/ILCD/Enviro Eng	\$5,882	D-DP01	\$5,882	\$0	\$0	\$0	\$0
92000326017200	ADMIN&GENL/DISTRIB/LABOR/Enviro Eng	\$164	D-DD01	\$0	\$0	\$0	\$164	\$0
92000326147200	ADMIN&GENL/DISTRIB/ILCD/Enviro Eng	\$112	D-DD01	\$0	\$0	\$0	\$112	\$0
92000440143101	ADMIN&GENL/BDPCKTS/ILCD/AdminSvcs	(\$3)	G-LB01	(\$1)	(\$0)	(\$0)	(\$1)	(\$0)
92000527017520	ADMIN&GENL/SHOPSTW/LABOR/Substation	\$4,137	I-LB03	\$0	\$901	\$15	\$3,221	\$0
92000527017626	ADMIN&GENL/SHOPSTW/LABOR/Mnt&Op Svc	\$983	I-LB06	\$0	\$186	\$3	\$664	\$130
92000527017627	ADMIN&GENL/SHOPSTW/LABOR/NRTHMNTOPS	\$211	I-LB06	\$0	\$40	\$1	\$143	\$28
92000527017628	ADMIN&GENL/SHOPSTW/LABOR/Mnt&Constr	\$3,257	I-LB03	\$0	\$709	\$12	\$2,536	\$0
92000527017629	ADMIN&GENL/SHOPSTW/LABOR/NRTHMNT&CO	\$920	I-LB06	\$0	\$174	\$3	\$621	\$122
92000527147520	ADMIN&GENL/SHOPSTW/ILCD/Substation	\$2,223	I-LB03	\$0	\$484	\$8	\$1,731	\$0
92000527147626	ADMIN&GENL/SHOPSTW/ILCD/Mnt&Op Svc	\$508	I-LB06	\$0	\$96	\$2	\$343	\$67
92000527147627	ADMIN&GENL/SHOPSTW/ILCD/NRTHMNTOPS	\$113	I-LB06	\$0	\$21	\$0	\$76	\$15
92000527147628	ADMIN&GENL/SHOPSTW/ILCD/Mnt&Constr	\$1,845	I-LB03	\$0	\$402	\$7	\$1,436	\$0
92000527147629	ADMIN&GENL/SHOPSTW/ILCD/NRTHMNT&CO	\$595	I-LB06	\$0	\$112	\$2	\$402	\$79
92000544013101	ADMIN&GENL/COURSVC/LABOR/AdminSvcs	\$128,291	G-LB01	\$45,517	\$15,633	\$267	\$55,895	\$10,979
92000544143101	ADMIN&GENL/COURSVC/ILCD/AdminSvcs	\$105,480	G-LB01	\$37,424	\$12,854	\$220	\$45,956	\$9,027
92000545013101	ADMIN&GENL/ORDREQN/LABOR/AdminSvcs	\$391,580	G-LB01	\$138,929	\$47,717	\$816	\$170,606	\$33,511
92000545143101	ADMIN&GENL/ORDREQN/ILCD/AdminSvcs	\$316,467	G-LB01	\$112,280	\$38,564	\$660	\$137,880	\$27,083
92000552013301	ADMIN&GENL/TRN-HSE/LABOR/IS Admin	\$12,568	G-LB01	\$4,459	\$1,532	\$26	\$5,476	\$1,076
92000552017662	ADMIN&GENL/TRN-HSE/LABOR/Land Svcs	\$15,420	I-LB05	\$5,983	\$2,055	\$35	\$7,347	\$0
92000552017665	ADMIN&GENL/TRN-HSE/LABOR/Dist Const	\$15,407	D-DD01	\$0	\$0	\$0	\$15,407	\$0
92000552143301	ADMIN&GENL/TRN-HSE/ILCD/IS Admin	\$9,826	G-LB01	\$3,486	\$1,197	\$20	\$4,281	\$841
92000552147662	ADMIN&GENL/TRN-HSE/ILCD/Land Svcs	\$7,691	I-LB05	\$2,984	\$1,025	\$18	\$3,665	\$0
92000552147665	ADMIN&GENL/TRN-HSE/ILCD/Dist Const	\$9,427	D-DD01	\$0	\$0	\$0	\$9,427	\$0
92000552147668	ADMIN&GENL/TRN-HSE/ILCD/CAD/GIS	(\$344)	G-LB01	(\$122)	(\$42)	(\$1)	(\$150)	(\$29)
92000553017665	ADMIN&GENL/TRN-OTH/LABOR/Dist Const	\$6,331	D-DD01	\$0	\$0	\$0	\$6,331	\$0
92000553147665	ADMIN&GENL/TRN-OTH/ILCD/Dist Const	\$3,641	D-DD01	\$0	\$0	\$0	\$3,641	\$0
92000595019001	ADMIN&GENL/BOARDDIR/LABOR/CEO	\$14,292	G-LB01	\$5,071	\$1,742	\$30	\$6,227	\$1,223
92000595019200	ADMIN&GENL/BOARDDIR/LABOR/Genl Couns	\$185	G-LB01	\$66	\$23	\$0	\$81	\$16

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92000595149001	ADMIN&GENL/BOARD/ILCD/CEO	\$13,153	G-LB01	\$4,667	\$1,603	\$27	\$5,731	\$1,126
92000595149200	ADMIN&GENL/BOARD/ILCD/Genl Couns	\$157	G-LB01	\$56	\$19	\$0	\$69	\$13
92000720017662	ADMIN&GENL/Safetytrng/LABOR/Land Svcs	\$72	I-LB05	\$28	\$10	\$0	\$34	\$0
92000720017665	ADMIN&GENL/Safetytrng/LABOR/Dist Const	\$3,146	D-DD01	\$0	\$0	\$0	\$3,146	\$0
92000720147662	ADMIN&GENL/Safetytrng/ILCD/Land Svcs	(\$25)	I-LB05	(\$10)	(\$3)	(\$0)	(\$12)	\$0
92000720147665	ADMIN&GENL/Safetytrng/ILCD/Dist Const	\$1,664	D-DD01	\$0	\$0	\$0	\$1,664	\$0
92000720147668	ADMIN&GENL/Safetytrng/ILCD/CAD/GIS	(\$8)	G-LB01	(\$3)	(\$1)	(\$0)	(\$3)	(\$1)
92000903013310	ADMIN&GENL/HMNRSCES/LABOR/Bus & Tech	\$638	G-LB01	\$227	\$78	\$1	\$278	\$55
92000903013320	ADMIN&GENL/HMNRSCES/LABOR/Opr & Tech	\$11,266	G-LB01	\$3,997	\$1,373	\$23	\$4,908	\$964
92000903013360	ADMIN&GENL/HMNRSCES/LABOR/IS Support	\$1,694	G-LB01	\$601	\$206	\$4	\$738	\$145
92000903143310	ADMIN&GENL/HMNRSCES/ILCD/Bus & Tech	\$181	G-LB01	\$64	\$22	\$0	\$79	\$16
92000903143320	ADMIN&GENL/HMNRSCES/ILCD/Opr & Tech	\$6,059	G-LB01	\$2,150	\$738	\$13	\$2,640	\$519
92000903143360	ADMIN&GENL/HMNRSCES/ILCD/IS Support	\$288	G-LB01	\$102	\$35	\$1	\$125	\$25
92100000002001	OFFSUPPLY/GENERAL/OTHER/CFO	\$3,288	G-LB01	\$1,167	\$401	\$7	\$1,433	\$281
92100000002101	OFFSUPPLY/GENERAL/OTHER/Corporate	(\$2,145)	G-LB01	(\$761)	(\$261)	(\$4)	(\$935)	(\$184)
92100000002105	OFFSUPPLY/GENERAL/OTHER/Corp Prgms	\$638	G-LB01	\$226	\$78	\$1	\$278	\$55
92100000002110	OFFSUPPLY/GENERAL/OTHER/Genl Acctg	\$1,437	G-LB01	\$510	\$175	\$3	\$626	\$123
92100000002120	OFFSUPPLY/GENERAL/OTHER/Plant Acct	\$2,268	G-LB01	\$805	\$276	\$5	\$988	\$194
92100000002130	OFFSUPPLY/GENERAL/OTHER/CorpBudg	\$1,962	G-LB01	\$696	\$239	\$4	\$855	\$168
92100000002300	OFFSUPPLY/GENERAL/OTHER/Bus Dev	\$123	G-LB01	\$43	\$15	\$0	\$53	\$10
92100000002501	OFFSUPPLY/GENERAL/OTHER/Reg Affair	\$8,879	G-LB01	\$3,150	\$1,082	\$19	\$3,868	\$760
92100000002600	OFFSUPPLY/GENERAL/OTHER/FuelCorp	\$303	G-LB01	\$107	\$37	\$1	\$132	\$26
92100000003101	OFFSUPPLY/GENERAL/OTHER/AdminSvcs	\$239	G-LB01	\$85	\$29	\$0	\$104	\$20
92100000003131	OFFSUPPLY/GENERAL/OTHER/MNTNCRNTH	\$24	G-LB01	\$9	\$3	\$0	\$10	\$2
92100000003201	OFFSUPPLY/GENERAL/OTHER/MemSvcs	\$12	D-DC01	\$0	\$0	\$0	\$0	\$12
92100000003310	OFFSUPPLY/GENERAL/OTHER/Bus & Tech	\$759	G-LB01	\$269	\$93	\$2	\$331	\$65
92100000005440	OFFSUPPLY/GENERAL/OTHER/BelugaGP	(\$8,390)	D-DP01	(\$8,390)	\$0	\$0	\$0	\$0
92100000005500	OFFSUPPLY/GENERAL/OTHER/Eklt	(\$8,142)	D-DP01	(\$8,142)	\$0	\$0	\$0	\$0
92100000007001	OFFSUPPLY/GENERAL/OTHER/SrVPPwDel	\$1,227	G-LB01	\$435	\$150	\$3	\$535	\$105
92100000007040	OFFSUPPLY/GENERAL/OTHER/Comm	\$3,164	G-LB01	\$1,123	\$386	\$7	\$1,379	\$271
92100000007200	OFFSUPPLY/GENERAL/OTHER/Enviro Eng	\$196	I-LB05	\$76	\$26	\$0	\$93	\$0
92100000007300	OFFSUPPLY/GENERAL/OTHER/Safety	\$49	G-LB01	\$17	\$6	\$0	\$21	\$4
92100000007500	OFFSUPPLY/GENERAL/OTHER/VPFIdOps	\$101	I-LB05	\$39	\$14	\$0	\$48	\$0
92100000007510	OFFSUPPLY/GENERAL/OTHER/ContrComm	\$36	G-LB01	\$13	\$4	\$0	\$16	\$3
92100000007520	OFFSUPPLY/GENERAL/OTHER/Substation	\$356	I-LB03	\$0	\$78	\$1	\$277	\$0
92100000007530	OFFSUPPLY/GENERAL/OTHER/SubRelEng	\$3,546	I-LB05	\$1,376	\$472	\$8	\$1,689	\$0
92100000007540	OFFSUPPLY/GENERAL/OTHER/SCADA	\$12	I-LB05	\$5	\$2	\$0	\$6	\$0
92100000007600	OFFSUPPLY/GENERAL/OTHER/DirDistEng	\$12	I-LB03	\$0	\$3	\$0	\$9	\$0
92100000007602	OFFSUPPLY/GENERAL/OTHER/ENGADMIN	\$360	I-LB03	\$0	\$78	\$1	\$280	\$0
92100000007613	OFFSUPPLY/GENERAL/OTHER/SPCSUPSRV	\$394	I-LB06	\$0	\$74	\$1	\$266	\$52
92100000007624	OFFSUPPLY/GENERAL/OTHER/Meter Shop	\$1,063	I-LB04	\$0	\$0	\$4	\$885	\$174
92100000007626	OFFSUPPLY/GENERAL/OTHER/Mnt&Op Svc	\$108	I-LB06	\$0	\$20	\$0	\$73	\$14

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
9210000007627	OFFSUPPLY/GENERAL/OTHER/NRTHMNTOPS	\$24	I-LB06	\$0	\$5	\$0	\$16	\$3
9210000007628	OFFSUPPLY/GENERAL/OTHER/Mnt&Constr	\$120	I-LB03	\$0	\$26	\$0	\$93	\$0
9210000007629	OFFSUPPLY/GENERAL/OTHER/NRTHMNT&CO	\$116	I-LB03	\$0	\$25	\$0	\$90	\$0
9210000007662	OFFSUPPLY/GENERAL/OTHER/Land Svcs	\$429	I-LB05	\$166	\$57	\$1	\$204	\$0
9210000007665	OFFSUPPLY/GENERAL/OTHER/Dist Const	\$1,224	D-DD01	\$0	\$0	\$0	\$1,224	\$0
9210000007671	OFFSUPPLY/GENERAL/OTHER/NRTHSPCSUP	\$12	I-LB06	\$0	\$2	\$0	\$8	\$2
9210000007672	OFFSUPPLY/GENERAL/OTHER/Fleet	\$72	G-LB01	\$26	\$9	\$0	\$31	\$6
9210000007690	OFFSUPPLY/GENERAL/OTHER/TransEng	\$36	I-LB03	\$0	\$8	\$0	\$28	\$0
9210000009001	OFFSUPPLY/GENERAL/OTHER/CEO	\$15,856	G-LB01	\$5,625	\$1,932	\$33	\$6,908	\$1,357
9210000009200	OFFSUPPLY/GENERAL/OTHER/Genl Couns	\$1,182	G-LB01	\$419	\$144	\$2	\$515	\$101
9210000009301	OFFSUPPLY/GENERAL/OTHER/HumanRes	\$8,226	G-LB01	\$2,919	\$1,002	\$17	\$3,584	\$704
92100000032001	OFFSUPPLY/GENERAL/MLSP/CFO	\$137	G-LB01	\$49	\$17	\$0	\$60	\$12
92100000032105	OFFSUPPLY/GENERAL/MLSP/Corp Prgms	\$444	G-LB01	\$158	\$54	\$1	\$193	\$38
92100000032110	OFFSUPPLY/GENERAL/MLSP/Genl Acctg	\$6,434	G-LB01	\$2,283	\$784	\$13	\$2,803	\$551
92100000032120	OFFSUPPLY/GENERAL/MLSP/Plant Acct	\$916	G-LB01	\$325	\$112	\$2	\$399	\$78
92100000032130	OFFSUPPLY/GENERAL/MLSP/CorpBudg	\$1,404	G-LB01	\$498	\$171	\$3	\$611	\$120
92100000032501	OFFSUPPLY/GENERAL/MLSP/Reg Affair	\$881	G-LB01	\$313	\$107	\$2	\$384	\$75
92100000032600	OFFSUPPLY/GENERAL/MLSP/FuelCorp	\$2,023	G-LB01	\$718	\$246	\$4	\$881	\$173
92100000033101	OFFSUPPLY/GENERAL/MLSP/AdminSvcs	\$110,736	G-LB01	\$39,288	\$13,494	\$231	\$48,246	\$9,477
92100000033201	OFFSUPPLY/GENERAL/MLSP/MemSvcs	\$19	D-DC01	\$0	\$0	\$0	\$0	\$19
92100000033310	OFFSUPPLY/GENERAL/MLSP/Bus & Tech	\$2,075	G-LB01	\$736	\$253	\$4	\$904	\$178
92100000035001	OFFSUPPLY/GENERAL/MLSP/SrVPPwSup	\$853	G-LB01	\$303	\$104	\$2	\$371	\$73
92100000035101	OFFSUPPLY/GENERAL/MLSP/GenTechSvc	(\$0)	D-DP01	(\$0)	\$0	\$0	\$0	\$0
92100000035440	OFFSUPPLY/GENERAL/MLSP/BelugaGP	\$2,142	D-DP01	\$2,142	\$0	\$0	\$0	\$0
92100000035700	OFFSUPPLY/GENERAL/MLSP/SPPGEN	\$2,344	D-DP01	\$2,344	\$0	\$0	\$0	\$0
92100000035800	OFFSUPPLY/GENERAL/MLSP/MLPP1GN	\$2,087	D-DP01	\$2,087	\$0	\$0	\$0	\$0
92100000035900	OFFSUPPLY/GENERAL/MLSP/MLPGP22A	\$780	D-DP01	\$780	\$0	\$0	\$0	\$0
92100000037040	OFFSUPPLY/GENERAL/MLSP/Comm	\$21	G-LB01	\$7	\$2	\$0	\$9	\$2
92100000037200	OFFSUPPLY/GENERAL/MLSP/Enviro Eng	\$1,158	I-LB05	\$449	\$154	\$3	\$552	\$0
92100000037300	OFFSUPPLY/GENERAL/MLSP/Safety	\$53,987	G-LB01	\$19,154	\$6,579	\$113	\$23,521	\$4,620
92100000037510	OFFSUPPLY/GENERAL/MLSP/ContrComm	\$1,906	G-LB01	\$676	\$232	\$4	\$830	\$163
92100000037520	OFFSUPPLY/GENERAL/MLSP/Substation	\$6,991	I-LB03	\$0	\$1,522	\$26	\$5,442	\$0
92100000037530	OFFSUPPLY/GENERAL/MLSP/SubRelEng	\$374	I-LB05	\$145	\$50	\$1	\$178	\$0
92100000037540	OFFSUPPLY/GENERAL/MLSP/SCADA	\$430	I-LB05	\$167	\$57	\$1	\$205	\$0
92100000037600	OFFSUPPLY/GENERAL/MLSP/DirDistEng	\$405	I-LB03	\$0	\$88	\$2	\$315	\$0
92100000037612	OFFSUPPLY/GENERAL/MLSP/Operations	\$182	I-LB06	\$0	\$34	\$1	\$123	\$24
92100000037613	OFFSUPPLY/GENERAL/MLSP/SPCSUPSRV	\$238	I-LB06	\$0	\$45	\$1	\$160	\$32
92100000037624	OFFSUPPLY/GENERAL/MLSP/Meter Shop	\$424	I-LB04	\$0	\$0	\$2	\$353	\$69
92100000037662	OFFSUPPLY/GENERAL/MLSP/Land Svcs	\$617	I-LB05	\$240	\$82	\$1	\$294	\$0
92100000037665	OFFSUPPLY/GENERAL/MLSP/Dist Const	\$946	D-DD01	\$0	\$0	\$0	\$946	\$0
92100000037668	OFFSUPPLY/GENERAL/MLSP/CAD/GIS	\$864	G-LB01	\$306	\$105	\$2	\$376	\$74
92100000037670	OFFSUPPLY/GENERAL/MLSP/SPCSUPADM	\$346	I-LB06	\$0	\$65	\$1	\$233	\$46

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92100000037671	OFFSUPPLY/GENERAL/MLSP/NRTHSPCSUP	\$12	I-LB06	\$0	\$2	\$0	\$8	\$2
92100000039001	OFFSUPPLY/GENERAL/MLSP/CEO	\$4,220	G-LB01	\$1,497	\$514	\$9	\$1,838	\$361
92100000039200	OFFSUPPLY/GENERAL/MLSP/Genl Couns	\$40,529	G-LB01	\$14,380	\$4,939	\$84	\$17,658	\$3,468
92100000039301	OFFSUPPLY/GENERAL/MLSP/HumanRes	\$6,476	G-LB01	\$2,298	\$789	\$14	\$2,822	\$554
92100000042120	OFFSUPPLY/GENERAL/TRANS/Plant Acct	\$644	G-LB01	\$229	\$79	\$1	\$281	\$55
92100000045410	OFFSUPPLY/GENERAL/TRANS/CLGP	(\$8,154)	D-DP01	(\$8,154)	\$0	\$0	\$0	\$0
92100000047300	OFFSUPPLY/GENERAL/TRANS/Safety	\$41	G-LB01	\$15	\$5	\$0	\$18	\$4
92100000049001	OFFSUPPLY/GENERAL/TRANS/CEO	\$5,223	G-LB01	\$1,853	\$636	\$11	\$2,275	\$447
92100000093101	OFFSUPPLY/GENERAL/LEASES/AdminSvcs	\$4,895	G-LB01	\$1,737	\$596	\$10	\$2,132	\$419
92100000212001	OFFSUPPLY/GENERAL/TRED/CFO	\$2,118	G-LB01	\$751	\$258	\$4	\$923	\$181
92100000212110	OFFSUPPLY/GENERAL/TRED/Genl Acctg	\$1,470	G-LB01	\$522	\$179	\$3	\$640	\$126
92100000212120	OFFSUPPLY/GENERAL/TRED/Plant Acct	\$91	G-LB01	\$32	\$11	\$0	\$40	\$8
92100000212700	OFFSUPPLY/GENERAL/TRED/Comm Rel	\$35	G-LB01	\$12	\$4	\$0	\$15	\$3
92100000219200	OFFSUPPLY/GENERAL/TRED/Genl Couns	\$950	G-LB01	\$337	\$116	\$2	\$414	\$81
92100000219301	OFFSUPPLY/GENERAL/TRED/HumanRes	\$12,342	G-LB01	\$4,379	\$1,504	\$26	\$5,377	\$1,056
92100004037300	OFFSUPPLY/SAFETY/MLSP/Safety	\$142,152	G-LB01	\$50,434	\$17,322	\$296	\$61,934	\$12,165
92100044157613	OFFSUPPLY/DAMGECLAIM/CTIA/SPCSUPSRV	(\$18)	G-LB01	(\$6)	(\$2)	(\$0)	(\$8)	(\$2)
92100179103390	OFFSUPPLY/STRATPL/SWCL/IS Softwar	\$1,288	G-LB01	\$457	\$157	\$3	\$561	\$110
92100324047200	OFFSUPPLY/GENR/TRANS/Enviro Eng	\$3,126	D-DP01	\$3,126	\$0	\$0	\$0	\$0
92100324047300	OFFSUPPLY/GENR/TRANS/Safety	\$1,791	D-DP01	\$1,791	\$0	\$0	\$0	\$0
92100530033101	OFFSUPPLY/SUBSCRIP/MLSP/AdminSvcs	\$16,532	G-LB01	\$5,865	\$2,015	\$34	\$7,203	\$1,415
92100531002001	OFFSUPPLY/DUES/OTHER/CFO	\$195	G-LB01	\$69	\$24	\$0	\$85	\$17
92100531002110	OFFSUPPLY/DUES/OTHER/Genl Acctg	\$455	G-LB01	\$161	\$55	\$1	\$198	\$39
92100531002130	OFFSUPPLY/DUES/OTHER/CorpBudg	\$218	G-LB01	\$77	\$27	\$0	\$95	\$19
92100531007510	OFFSUPPLY/DUES/OTHER/ContrComm	\$4,702	G-LB01	\$1,668	\$573	\$10	\$2,049	\$402
92100531007530	OFFSUPPLY/DUES/OTHER/SubRelEng	\$745	I-LB05	\$289	\$99	\$2	\$355	\$0
92100531007600	OFFSUPPLY/DUES/OTHER/DirDistEng	\$285	I-LB03	\$0	\$62	\$1	\$222	\$0
92100531007602	OFFSUPPLY/DUES/OTHER/ENGADMIN	\$302	I-LB03	\$0	\$66	\$1	\$235	\$0
92100531007662	OFFSUPPLY/DUES/OTHER/Land Svcs	\$1,055	I-LB05	\$409	\$141	\$2	\$503	\$0
92100531007665	OFFSUPPLY/DUES/OTHER/Dist Const	\$1,782	G-LB01	\$632	\$217	\$4	\$776	\$152
92100531009200	OFFSUPPLY/DUES/OTHER/Genl Couns	\$785	G-LB01	\$279	\$96	\$2	\$342	\$67
92100531009301	OFFSUPPLY/DUES/OTHER/HumanRes	\$448	G-LB01	\$159	\$55	\$1	\$195	\$38
92100532219301	OFFSUPPLY/PRFTRNING/TRED/HumanRes	\$421	G-LB01	\$149	\$51	\$1	\$183	\$36
92100533032120	OFFSUPPLY/PRINTING/MLSP/Plant Acct	\$315	G-LB01	\$112	\$38	\$1	\$137	\$27
92100536002101	OFFSUPPLY/BKCHRGs/OTHER/Corporate	\$49	G-LB01	\$17	\$6	\$0	\$21	\$4
92100536002110	OFFSUPPLY/BKCHRGs/OTHER/Genl Acctg	\$80,652	G-LB01	\$28,615	\$9,828	\$168	\$35,139	\$6,902
9210053212130	OFFSUPPLY/TRN-OTH/TRED/CorpBudg	\$1,350	G-LB01	\$479	\$165	\$3	\$588	\$116
92100595103390	OFFSUPPLY/BOARDDIR/SWCL/IS Softwar	\$23,555	G-LB01	\$8,357	\$2,870	\$49	\$10,262	\$2,016
92100901023310	OFFSUPPLY/FINANCE/PFCT/Bus & Tech	\$24,750	G-LB01	\$8,781	\$3,016	\$52	\$10,783	\$2,118
92100901103390	OFFSUPPLY/FINANCE/SWCL/IS Softwar	\$22,180	G-LB01	\$7,869	\$2,703	\$46	\$9,663	\$1,898
92100903103390	OFFSUPPLY/HMNRSRCES/SWCL/IS Softwar	\$39,954	G-LB01	\$14,175	\$4,869	\$83	\$17,407	\$3,419
92110000033101	HDQTRSOPER/GENERAL/MLSP/AdminSvcs	\$295	G-LB01	\$105	\$36	\$1	\$129	\$25

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92110000063130	HDQTRSOPER/GENERAL/UTILITIES/MNTNCSTH	\$209,072	G-LB01	\$74,177	\$25,477	\$436	\$91,090	\$17,892
92110000063131	HDQTRSOPER/GENERAL/UTILITIES/MNTNCNRTH	\$174,972	G-LB01	\$62,079	\$21,322	\$365	\$76,233	\$14,974
92110530033101	HDQTRSOPER/SUBSCRIP/MLSP/AdminSvcs	\$6	G-LB01	\$2	\$1	\$0	\$3	\$1
92110540063320	HDQTRSOPER/TELEPHONES/UTILITIES/Opr & Tech	\$259,836	G-LB01	\$92,188	\$31,663	\$542	\$113,207	\$22,236
92110540063360	HDQTRSOPER/TELEPHONES/UTILITIES/IS Support	\$194,790	G-LB01	\$69,110	\$23,737	\$406	\$84,867	\$16,670
92197601052101	G&AGARCLR/CLRLBR/CALC/Corporate	\$165,127	G-LB01	\$58,586	\$20,122	\$344	\$71,944	\$14,131
92197602052101	G&AGARCLR/CLRPROFSVC/CALC/Corporate	\$11,748	G-LB01	\$4,168	\$1,432	\$24	\$5,118	\$1,005
92197603052101	G&AGARCLR/CLROTHER/CALC/Corporate	\$20,403	G-LB01	\$7,239	\$2,486	\$43	\$8,889	\$1,746
92197607052101	G&AGARCLR/CLRVHCLFL/CALC/Corporate	\$38,114	G-LB01	\$13,523	\$4,645	\$79	\$16,606	\$3,262
92197608052101	G&AGARCLR/CLRVHCLPRT/CALC/Corporate	\$52,722	G-LB01	\$18,705	\$6,425	\$110	\$22,970	\$4,512
92197612052101	G&AGARCLR/CLRDPRC/AM/CALC/Corporate	\$94,158	G-LB01	\$33,407	\$11,474	\$196	\$41,024	\$8,058
92199000052101	G&ACLEAR/GENERAL/CALC/Corporate	\$13,747	G-LB01	\$4,877	\$1,675	\$29	\$5,990	\$1,176
921996000002101	G&ACLEAR/CLRCRDS/OTHER/Corporate	(\$3,976)	G-LB01	(\$1,411)	(\$485)	(\$8)	(\$1,732)	(\$340)
92199601052101	G&ACLEAR/CLRLBR/CALC/Corporate	\$795,416	G-LB01	\$282,208	\$96,927	\$1,658	\$346,552	\$68,071
92199602052101	G&ACLEAR/CLRPROFSVC/CALC/Corporate	\$40,704	G-LB01	\$14,441	\$4,960	\$85	\$17,734	\$3,483
92199603052101	G&ACLEAR/CLROTHER/CALC/Corporate	(\$96,296)	G-LB01	(\$34,165)	(\$11,734)	(\$201)	(\$41,955)	(\$8,241)
92199610052101	G&ACLEAR/CLRSFTWR/CALC/Corporate	\$414,218	G-LB01	\$146,962	\$50,476	\$863	\$180,469	\$35,448
92199611052101	G&ACLEAR/CLRHRDWR/CALC/Corporate	\$133,016	G-LB01	\$47,193	\$16,209	\$277	\$57,953	\$11,383
92199612052101	G&ACLEAR/CLRDPRC/AM/CALC/Corporate	\$94,876	G-LB01	\$33,661	\$11,561	\$198	\$41,336	\$8,119
92300000007300	OTSDSVCEMP/GENERAL/OTHER/Safety	\$195	G-LB01	\$69	\$24	\$0	\$85	\$17
92300000009301	OTSDSVCEMP/GENERAL/OTHER/HumanRes	\$11,427	G-LB01	\$4,054	\$1,392	\$24	\$4,979	\$978
92300000022001	OTSDSVCEMP/GENERAL/PFCT/CFO	\$263,277	G-LB01	\$93,409	\$32,082	\$549	\$114,706	\$22,531
92300000022105	OTSDSVCEMP/GENERAL/PFCT/Corp Prgms	\$31,496	G-LB01	\$11,175	\$3,838	\$66	\$13,722	\$2,695
92300000022110	OTSDSVCEMP/GENERAL/PFCT/Genl Acctg	\$59,235	G-LB01	\$21,016	\$7,218	\$123	\$25,808	\$5,069
92300000022120	OTSDSVCEMP/GENERAL/PFCT/Plant Acct	\$97,921	G-LB01	\$34,742	\$11,932	\$204	\$42,663	\$8,380
92300000022130	OTSDSVCEMP/GENERAL/PFCT/CorpBudg	\$21,753	G-LB01	\$7,718	\$2,651	\$45	\$9,477	\$1,862
92300000022501	OTSDSVCEMP/GENERAL/PFCT/Reg Affair	\$115,752	G-LB01	\$41,068	\$14,105	\$241	\$50,431	\$9,906
92300000022600	OTSDSVCEMP/GENERAL/PFCT/FuelCorp	\$77,563	G-LB01	\$27,519	\$9,452	\$162	\$33,793	\$6,638
92300000023101	OTSDSVCEMP/GENERAL/PFCT/AdminSvcs	\$80,000	G-LB01	\$28,383	\$9,749	\$167	\$34,855	\$6,846
92300000027001	OTSDSVCEMP/GENERAL/PFCT/SrVPPwDel	\$731,725	G-LB01	\$259,610	\$89,166	\$1,525	\$318,803	\$62,620
92300000027200	OTSDSVCEMP/GENERAL/PFCT/Enviro Eng	\$34,657	I-LB05	\$13,447	\$4,618	\$79	\$16,513	\$0
92300000027300	OTSDSVCEMP/GENERAL/PFCT/Safety	\$682,112	G-LB01	\$242,008	\$83,120	\$1,422	\$297,187	\$58,375
92300000027624	OTSDSVCEMP/GENERAL/PFCT/Meter Shop	\$5,467	I-LB04	\$0	\$0	\$22	\$4,551	\$894
92300000029001	OTSDSVCEMP/GENERAL/PFCT/CEO	\$88,104	G-LB01	\$31,259	\$10,736	\$184	\$38,386	\$7,540
92300000029200	OTSDSVCEMP/GENERAL/PFCT/Genl Couns	\$4,426	G-LB01	\$1,570	\$539	\$9	\$1,928	\$379
92300000029301	OTSDSVCEMP/GENERAL/PFCT/HumanRes	\$51,057	G-LB01	\$18,115	\$6,222	\$106	\$22,245	\$4,369
92300000029400	OTSDSVCEMP/GENERAL/PFCT/Pub Relati	\$34,150	G-LB01	\$12,116	\$4,161	\$71	\$14,879	\$2,923
92300064122101	SecondaryRegAsset/ML&P/DACL/Corporate	(\$0)	G-LB01	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)
92300143029200	OTSDSVCEMP/BELUGARU/PFCT/Genl Couns	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92300528029001	OTSDSVCEMP/LEGSAFR/PFCT/CEO	\$50,000	G-LB01	\$17,740	\$6,093	\$104	\$21,784	\$4,279
92300553009301	OTSDSVCEMP/TRN-OTH/OTHER/HumanRes	\$385	G-LB01	\$137	\$47	\$1	\$168	\$33
92300553022501	OTSDSVCEMP/TRN-OTH/PFCT/Reg Affair	\$2,940	G-LB01	\$1,043	\$358	\$6	\$1,281	\$252

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92300553029301	OTSDSVCEMP/TRN-OTH/PFCT/HumanRes	\$39,531	G-LB01	\$14,025	\$4,817	\$82	\$17,223	\$3,383
92300554029301	OTSDSVCEMP/PREEMPP/PFCT/HumanRes	\$43,709	G-LB01	\$15,507	\$5,326	\$91	\$19,043	\$3,741
92300555029310	OTSDSVCEMP/AUDSVCS/PFCT/Benefits	\$21,500	G-LB01	\$7,628	\$2,620	\$45	\$9,367	\$1,840
92300556029301	OTSDSVCEMP/ARBTRAT/PFCT/HumanRes	\$22,430	G-LB01	\$7,958	\$2,733	\$47	\$9,772	\$1,920
92300558029200	OTSDSVCEMP/O-SCLSV/PFCT/Genl Couns	\$392,419	G-LB01	\$139,227	\$47,819	\$818	\$170,972	\$33,583
92300587029301	OTSDSVCEMP/AFFACTN/PFCT/HumanRes	\$2,815	G-LB01	\$999	\$343	\$6	\$1,226	\$241
92300901023310	OTSDSVCEMP/FINANCE/PFCT/Bus & Tech	\$38,000	G-LB01	\$13,482	\$4,631	\$79	\$16,556	\$3,252
92300903023310	OTSDSVCEMP/HMNRSRCES/PFCT/Bus & Tech	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
92400000282101	PROPINSUR/GENERAL/INSUR/Corporate	\$50,254	G-LB01	\$17,830	\$6,124	\$105	\$21,895	\$4,301
92400000288751	PROPINSUR/GENERAL/INSUR/MWBusiness	\$0	D-MB01	\$0	\$0	\$0	\$0	\$0
92400158282101	PROPINSUR/GIRDSUB/INSUR/Corporate	\$13,003	D-DD01	\$0	\$0	\$0	\$13,003	\$0
92400159282101	PROPINSUR/HANESUB/INSUR/Corporate	\$19,474	D-DD01	\$0	\$0	\$0	\$19,474	\$0
92400325282101	PROPINSUR/TRNSM/INSUR/Corporate	\$168,751	D-DT01	\$0	\$168,751	\$0	\$0	\$0
92400326282101	PROPINSUR/DISTRIB/INSUR/Corporate	\$28,607	D-DD01	\$0	\$0	\$0	\$28,607	\$0
92400330282101	PROPINSUR/MICROWV/INSUR/Corporate	\$321	I-LB02	\$239	\$82	\$0	\$0	\$0
92400619285500	PROPINSUR/EKLUTNA/INSUR/Eklt	\$82,745	D-DP01	\$82,745	\$0	\$0	\$0	\$0
92400620282101	PROPINSUR/CEA/INSUR/Corporate	\$25,121	G-PL01	\$12,610	\$2,937	\$476	\$9,003	\$95
92400621282101	PROPINSUR/CPRLAKE/INSUR/Corporate	\$28,831	D-DP01	\$28,831	\$0	\$0	\$0	\$0
92400622282101	PROPINSUR/IGT-PROD/INSUR/Corporate	\$239,103	D-DP01	\$239,103	\$0	\$0	\$0	\$0
92400625282101	PROPINSUR/QRTZCRK/INSUR/Corporate	\$10,066	D-DT01	\$0	\$10,066	\$0	\$0	\$0
92400626282101	PROPINSUR/BELUGA/INSUR/Corporate	\$945,268	D-DP01	\$945,268	\$0	\$0	\$0	\$0
92400627282101	PROPINSUR/UNIVSTY/INSUR/Corporate	\$33,854	D-DT01	\$0	\$33,854	\$0	\$0	\$0
92400628282101	PROPINSUR/TEELAND/INSUR/Corporate	\$25,980	D-DT01	\$0	\$25,980	\$0	\$0	\$0
92400629282101	PROPINSUR/PTMACKN/INSUR/Corporate	\$43,505	D-DT01	\$0	\$43,505	\$0	\$0	\$0
92400630282101	PROPINSUR/PTWRNZF/INSUR/Corporate	\$6,669	D-DT01	\$0	\$6,669	\$0	\$0	\$0
92400631282101	PROPINSUR/SPP/INSUR/Corporate	\$456,960	D-DP01	\$456,960	\$0	\$0	\$0	\$0
92400636282101	PROPINSUR/MLPPLT1&2/INSUR/Corporate	\$164,338	D-DP01	\$164,338	\$0	\$0	\$0	\$0
92400642282101	PROPINSUR/MLPPLT2A/INSUR/Corporate	\$735,252	G-PL01	\$369,073	\$85,957	\$13,932	\$263,506	\$2,785
92500000002101	INJUR&DAMG/GENERAL/OTHER/Corporate	\$73,679	G-LB01	\$26,141	\$8,978	\$154	\$32,101	\$6,305
92500000002110	INJUR&DAMG/GENERAL/OTHER/Genl Acctg	\$12,227	G-LB01	\$4,338	\$1,490	\$25	\$5,327	\$1,046
92500000003131	INJUR&DAMG/GENERAL/OTHER/MNTNCNRTH	\$237	G-LB01	\$84	\$29	\$0	\$103	\$20
92500000003210	INJUR&DAMG/GENERAL/OTHER/Cust Svc	\$16,580	D-DC01	\$0	\$0	\$0	\$0	\$16,580
92500000003230	INJUR&DAMG/GENERAL/OTHER/Cash&Billg	\$6,058	D-DC01	\$0	\$0	\$0	\$0	\$6,058
92500000003360	INJUR&DAMG/GENERAL/OTHER/IS Support	(\$1,436)	G-LB01	(\$509)	(\$175)	(\$3)	(\$626)	(\$123)
92500000005101	INJUR&DAMG/GENERAL/OTHER/GenTechSvc	\$2,896	D-DP01	\$2,896	\$0	\$0	\$0	\$0
92500000005410	INJUR&DAMG/GENERAL/OTHER/CLGP	(\$1,207)	D-DP01	(\$1,207)	\$0	\$0	\$0	\$0
92500000005430	INJUR&DAMG/GENERAL/OTHER/IGT	(\$5,650)	D-DP01	(\$5,650)	\$0	\$0	\$0	\$0
92500000005440	INJUR&DAMG/GENERAL/OTHER/BelugaGP	(\$48,661)	D-DP01	(\$48,661)	\$0	\$0	\$0	\$0
92500000005459	INJUR&DAMG/GENERAL/OTHER/Bel Camp	\$28,759	D-DP01	\$28,759	\$0	\$0	\$0	\$0
92500000005700	INJUR&DAMG/GENERAL/OTHER/SPPGEN	(\$19,630)	D-DP01	(\$19,630)	\$0	\$0	\$0	\$0
92500000005730	INJUR&DAMG/GENERAL/OTHER/UNIT13CTG	\$3,560	D-DP01	\$3,560	\$0	\$0	\$0	\$0
92500000005800	INJUR&DAMG/GENERAL/OTHER/MLPPIGN	\$1,049	D-DP01	\$1,049	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92500000005804	INJUR&DAMG/GENERAL/OTHER/MLPP1U4	\$187	D-DP01	\$187	\$0	\$0	\$0	\$0
92500000005900	INJUR&DAMG/GENERAL/OTHER/MLPGP22A	\$1,299	D-DP01	\$1,299	\$0	\$0	\$0	\$0
92500000007200	INJUR&DAMG/GENERAL/OTHER/Enviro Eng	\$187	I-LB05	\$73	\$25	\$0	\$89	\$0
92500000007300	INJUR&DAMG/GENERAL/OTHER/Safety	(\$11,835)	G-LB01	(\$4,199)	(\$1,442)	(\$25)	(\$5,157)	(\$1,013)
92500000007510	INJUR&DAMG/GENERAL/OTHER/ContrComm	\$147	G-LB01	\$52	\$18	\$0	\$64	\$13
92500000007520	INJUR&DAMG/GENERAL/OTHER/Substation	(\$11,184)	I-LB03	\$0	(\$2,435)	(\$42)	(\$8,707)	\$0
92500000007600	INJUR&DAMG/GENERAL/OTHER/DirDistEng	(\$1,365)	I-LB03	\$0	(\$297)	(\$5)	(\$1,062)	\$0
92500000007624	INJUR&DAMG/GENERAL/OTHER/Meter Shop	(\$16,125)	I-LB04	\$0	\$0	(\$64)	(\$13,424)	(\$2,637)
92500000007626	INJUR&DAMG/GENERAL/OTHER/Mnt&Op Svc	(\$12,240)	I-LB06	\$0	(\$2,312)	(\$40)	(\$8,265)	(\$1,624)
92500000007628	INJUR&DAMG/GENERAL/OTHER/Mnt&Constr	\$7,009	I-LB03	\$0	\$1,526	\$26	\$5,457	\$0
92500000007629	INJUR&DAMG/GENERAL/OTHER/NRTHMNT&CO	\$29,557	I-LB03	\$0	\$6,436	\$110	\$23,011	\$0
92500000007665	INJUR&DAMG/GENERAL/OTHER/Dist Const	(\$12,947)	D-DD01	\$0	\$0	\$0	(\$12,947)	\$0
92500000007668	INJUR&DAMG/GENERAL/OTHER/CAD/GIS	\$1,388	G-LB01	\$492	\$169	\$3	\$605	\$119
92500000007672	INJUR&DAMG/GENERAL/OTHER/Fleet	(\$973)	G-LB01	(\$345)	(\$119)	(\$2)	(\$424)	(\$83)
92500000007673	INJUR&DAMG/GENERAL/OTHER/NRTHFLEET	(\$2,406)	G-LB01	(\$854)	(\$293)	(\$5)	(\$1,048)	(\$206)
92500000007676	INJUR&DAMG/GENERAL/OTHER/Tmfmr shp	(\$6,136)	I-LB03	\$0	(\$1,336)	(\$23)	(\$4,777)	\$0
92500000007677	INJUR&DAMG/GENERAL/OTHER/NRTHTRNFMRS	\$746	G-LB01	\$265	\$91	\$2	\$325	\$64
92500000007679	INJUR&DAMG/GENERAL/OTHER/TREETRIMRS	\$53,841	I-LB03	\$0	\$11,724	\$201	\$41,917	\$0
92500000007690	INJUR&DAMG/GENERAL/OTHER/TransEng	\$50	I-LB03	\$0	\$11	\$0	\$39	\$0
92500000009001	INJUR&DAMG/GENERAL/OTHER/CEO	(\$499)	G-LB01	(\$177)	(\$61)	(\$1)	(\$217)	(\$43)
92500143282101	INJUR&DAMG/BELUGARU/INSUR/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92500595009050	INJUR&DAMG/BOARD/DIR/OTHER/BOD	(\$126,000)	G-LB01	(\$44,704)	(\$15,354)	(\$263)	(\$54,897)	(\$10,783)
92500595149050	INJUR&DAMG/BOARD/DIR/ILCD/BOD	\$9,970	G-LB01	\$3,537	\$1,215	\$21	\$4,344	\$853
92500595282101	INJUR&DAMG/BOARD/DIR/INSUR/Corporate	\$423,120	G-LB01	\$150,120	\$51,560	\$882	\$184,348	\$36,210
92500626002101	INJUR&DAMG/BELUGA./OTHER/Corporate	\$7,189	D-DP01	\$7,189	\$0	\$0	\$0	\$0
92500753282101	INJUR&DAMG/GENLIABTY/INSUR/Corporate	\$1,363,419	G-LB01	\$483,731	\$166,143	\$2,842	\$594,023	\$116,680
92500755282101	INJUR&DAMG/TRVLACDTAV/INSUR/Corporate	\$39,123	G-LB01	\$13,881	\$4,767	\$82	\$17,046	\$3,348
92500757282101	INJUR&DAMG/CYBERLIAB/INSUR/Corporate	\$117,580	G-LB01	\$41,716	\$14,328	\$245	\$51,228	\$10,062
92500758282101	INJUR&DAMG/UNMNNDARCR/INSUR/Corporate	\$777	G-LB01	\$276	\$95	\$2	\$339	\$66
92570044002101	INJRDMGSLI/DAMGECLAIM/OTHER/Corporate	\$2,525	G-LB01	\$896	\$308	\$5	\$1,100	\$216
92570044003240	INJRDMGSLI/DAMGECLAIM/OTHER/Meter Read	\$110,740	D-DC01	\$0	\$0	\$0	\$0	\$110,740
92600000002101	EMPPEN&BEN/GENERAL/OTHER/Corporate	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
92600000009301	EMPPEN&BEN/GENERAL/OTHER/HumanRes	\$1,728	G-LB01	\$613	\$211	\$4	\$753	\$148
92600000142101	EMPPEN&BEN/GENERAL/ILCD/Corporate	\$2,831,674	G-LB01	\$1,004,657	\$345,060	\$5,903	\$1,233,723	\$242,332
92600447029310	EMPPEN&BEN/ADMNH&W/PFCT/Benefits	\$3,600	G-LB01	\$1,277	\$439	\$8	\$1,568	\$308
92600455029310	EMPPEN&BEN/CAFEPLN/PFCT/Benefits	\$4,553	G-LB01	\$1,615	\$555	\$9	\$1,983	\$390
92600456029310	EMPPEN&BEN/401KPLN/PFCT/Benefits	\$40,171	G-LB01	\$14,252	\$4,895	\$84	\$17,502	\$3,438
92600463029310	EMPPEN&BEN/DFRCOMP/PFCT/Benefits	\$31,500	G-LB01	\$11,176	\$3,839	\$66	\$13,724	\$2,696
92600536009310	EMPPEN&BEN/BKCHRGs/OTHER/Benefits	\$1,667	G-LB01	\$591	\$203	\$3	\$726	\$143
92600573029310	EMPPEN&BEN/EMPLASS/PFCT/Benefits	\$12,625	G-LB01	\$4,479	\$1,538	\$26	\$5,501	\$1,080
92600575009310	EMPPEN&BEN/CHSPRTY/OTHER/Benefits	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
92600577009301	EMPPEN&BEN/SVCAWRD/OTHER/HumanRes	\$6,019	G-LB01	\$2,135	\$733	\$13	\$2,622	\$515

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
92600577159301	EMPPEN&BEN/SVCAWRD/CTIA/HumanRes	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
92600626002101	EMPPEN&BEN/BELUGA./OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92600626142101	EMPPEN&BEN/BELUGA./ILCD/Corporate	\$176,111	D-DP01	\$176,111	\$0	\$0	\$0	\$0
92600631002101	EMPPEN&BEN/SPP/OTHER/Corporate	(\$0)	D-DP01	(\$0)	\$0	\$0	\$0	\$0
92600631142101	EMPPEN&BEN/SPP/ILCD/Corporate	\$86,664	D-DP01	\$86,664	\$0	\$0	\$0	\$0
92800000002501	REGULATORY/GENERAL/OTHER/Reg Affair	\$10,743	G-LB01	\$3,811	\$1,309	\$22	\$4,681	\$919
92800000012501	REGULATORY/GENERAL/LABOR/Reg Affair	\$372,644	G-LB01	\$132,211	\$45,409	\$777	\$162,356	\$31,891
92800000019200	REGULATORY/GENERAL/LABOR/Genl Couns	\$22,974	G-LB01	\$8,151	\$2,800	\$48	\$10,010	\$1,966
92800000022501	REGULATORY/GENERAL/PFCT/Reg Affair	\$265,731	G-LB01	\$94,279	\$32,381	\$554	\$115,775	\$22,741
92800000032501	REGULATORY/GENERAL/MLSP/Reg Affair	\$7,128	G-LB01	\$2,529	\$869	\$15	\$3,106	\$610
92800000122501	REGULATORY/GENERAL/DACL/Reg Affair	\$408,050	G-LB01	\$144,773	\$49,724	\$851	\$177,782	\$34,920
92800000142501	REGULATORY/GENERAL/ILCD/Reg Affair	\$289,195	G-LB01	\$102,604	\$35,241	\$603	\$125,999	\$24,749
92800000149200	REGULATORY/GENERAL/ILCD/Genl Couns	\$21,038	G-LB01	\$7,464	\$2,564	\$44	\$9,166	\$1,800
92800121012501	REGULATORY/FPCRA/LABOR/Reg Affair	\$13,128	D-DP01	\$13,128	\$0	\$0	\$0	\$0
92800121142501	REGULATORY/FPCRA/ILCD/Reg Affair	\$10,177	D-DP01	\$10,177	\$0	\$0	\$0	\$0
92800143009200	REGULATORY/BELUGARU/OTHER/Genl Couns	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92800143012501	REGULATORY/BELUGARU/LABOR/Reg Affair	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92800143022501	REGULATORY/BELUGARU/PFCT/Reg Affair	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92800143142501	REGULATORY/BELUGARU/ILCD/Reg Affair	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
92800558029200	REGULATORY/O-SCLSV/PFCT/Genl Couns	\$232,679	G-LB01	\$82,553	\$28,354	\$485	\$101,375	\$19,912
92850228017624	LOADRESRCH/BILLWHL/LABOR/Meter Shop	\$4,684	I-LB04	\$0	\$0	\$19	\$3,900	\$766
92850228147624	LOADRESRCH/BILLWHL/ILCD/Meter Shop	(\$13,259)	I-LB04	\$0	\$0	(\$53)	(\$11,038)	(\$2,168)
93010524007040	GENADVEXP/IMAGEEN/OTHER/Comm	\$34,605	D-DC01	\$0	\$0	\$0	\$0	\$34,605
93020000002110	MISCGENRL/GENERAL/OTHER/Genl Acctg	\$739	G-LB01	\$262	\$90	\$2	\$322	\$63
93020000003101	MISCGENRL/GENERAL/OTHER/AdminSvcs	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93020000003301	MISCGENRL/GENERAL/OTHER/IS Admin	\$11,563	G-LB01	\$4,103	\$1,409	\$24	\$5,038	\$990
93020000003310	MISCGENRL/GENERAL/OTHER/Bus & Tech	\$79	G-LB01	\$28	\$10	\$0	\$34	\$7
93020000003320	MISCGENRL/GENERAL/OTHER/Opr & Tech	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93020000003360	MISCGENRL/GENERAL/OTHER/IS Support	\$12	G-LB01	\$4	\$1	\$0	\$5	\$1
93020000005001	MISCGENRL/GENERAL/OTHER/SrVPPwSup	\$850	G-LB01	\$302	\$104	\$2	\$370	\$73
93020000005005	MISCGENRL/GENERAL/OTHER/PeakHydro	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
93020000005101	MISCGENRL/GENERAL/OTHER/GenTechSvc	\$820	D-DP01	\$820	\$0	\$0	\$0	\$0
93020000005800	MISCGENRL/GENERAL/OTHER/MLPP1GN	\$37,687	D-DP01	\$37,687	\$0	\$0	\$0	\$0
93020000007410	MISCGENRL/GENERAL/OTHER/SystemCont	\$3,581	G-LB01	\$1,271	\$436	\$7	\$1,560	\$306
93020000122101	MISCGENRL/GENERAL/DACL/Corporate	\$1,302,127	G-LB01	\$461,985	\$158,674	\$2,714	\$567,319	\$111,435
93020000009310	MISCGENRL/GENERAL/OTHER/Benefits	\$54,872	G-LB01	\$19,468	\$6,687	\$114	\$23,907	\$4,696
93020000022105	MISCGENRL/GENERAL/PFCT/Corp Prgms	\$2,996	G-LB01	\$1,063	\$365	\$6	\$1,305	\$256
93020000029050	MISCGENRL/GENERAL/PFCT/BOD	\$16,159	G-LB01	\$5,733	\$1,969	\$34	\$7,040	\$1,383
93020000039050	MISCGENRL/GENERAL/MLSP/BOD	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93020000045001	MISCGENRL/GENERAL/TRANS/SrVPPwSup	\$783	G-LB01	\$278	\$95	\$2	\$341	\$67
93020000045005	MISCGENRL/GENERAL/TRANS/PeakHydro	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
93020000045800	MISCGENRL/GENERAL/TRANS/MLPP1GN	\$25,766	D-DP01	\$25,766	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
93020000047410	MISCGENRL/GENERAL/TRANS/SystemCont	\$2,330	D-DP01	\$2,330	\$0	\$0	\$0	\$0
93020000219050	MISCGENRL/GENERAL/TRED/BOD	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93020212002101	MISCGENRL/LATEPAYMEN/OTHER/Corporate	\$448	G-LB01	\$159	\$55	\$1	\$195	\$38
93020560009001	MISCGENRL/Charitable/OTHER/CEO	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93020586009301	MISCGENRL/PUBNTCS/OTHER/HumanRes	\$23,380	G-LB01	\$8,295	\$2,849	\$49	\$10,186	\$2,001
93020589009001	MISCGENRL/SPNSRSHIPS/OTHER/CEO	\$247,147	G-LB01	\$87,686	\$30,117	\$515	\$107,678	\$21,151
93020591003201	MISCGENRL/ANLMTG/OTHER/MemSvcs	\$93,817	D-DC01	\$0	\$0	\$0	\$0	\$93,817
93020591003210	MISCGENRL/ANLMTG/OTHER/Cust Svc	\$3,870	D-DC01	\$0	\$0	\$0	\$0	\$3,870
93020591007040	MISCGENRL/ANLMTG/OTHER/Comm	\$3,217	D-DC01	\$0	\$0	\$0	\$0	\$3,217
93020591023201	MISCGENRL/ANLMTG/PFCT/MemSvcs	\$100,154	D-DC01	\$0	\$0	\$0	\$0	\$100,154
93020591027040	MISCGENRL/ANLMTG/PFCT/Comm	\$64,370	D-DC01	\$0	\$0	\$0	\$0	\$64,370
93020591033201	MISCGENRL/ANLMTG/MLSP/MemSvcs	\$5,858	D-DC01	\$0	\$0	\$0	\$0	\$5,858
93020592027040	MISCGENRL/ANLMTG/PFCT/Comm	\$4,853	G-LB01	\$1,722	\$591	\$10	\$2,114	\$415
93020595009050	MISCGENRL/BOARDDIR/OTHER/BOD	\$189,027	G-LB01	\$67,065	\$23,034	\$394	\$82,357	\$16,177
93020595029050	MISCGENRL/BOARDDIR/PFCT/BOD	\$45,000	G-LB01	\$15,966	\$5,484	\$94	\$19,606	\$3,851
93020595219050	MISCGENRL/BOARDDIR/TRED/BOD	\$70,983	G-LB01	\$25,184	\$8,650	\$148	\$30,926	\$6,075
93098000002110	DISCCLRAP/GENERAL/OTHER/Genl Acctg	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93099000002110	405TRXCLR/GENERAL/OTHER/Genl Acctg	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93200000003130	MTGENPLT/GENERAL/OTHER/MNTNCSTH	\$217	G-LB01	\$77	\$26	\$0	\$94	\$19
93200000003131	MTGENPLT/GENERAL/OTHER/MNTNCNRTH	\$2,194	G-LB01	\$778	\$267	\$5	\$956	\$188
93200000007200	MTGENPLT/GENERAL/OTHER/Enviro Eng	\$100	I-LB05	\$39	\$13	\$0	\$48	\$0
93200000007510	MTGENPLT/GENERAL/OTHER/ContrComm	\$3,353	G-LB01	\$1,190	\$409	\$7	\$1,461	\$287
93200000013130	MTGENPLT/GENERAL/LABOR/MNTNCSTH	\$231	G-LB01	\$82	\$28	\$0	\$101	\$20
93200000013131	MTGENPLT/GENERAL/LABOR/MNTNCNRTH	\$833,896	G-LB01	\$295,860	\$101,616	\$1,738	\$363,318	\$71,364
93200000013310	MTGENPLT/GENERAL/LABOR/Bus & Tech	\$372	G-LB01	\$132	\$45	\$1	\$162	\$32
93200000013320	MTGENPLT/GENERAL/LABOR/Opr & Tech	\$2,341	G-LB01	\$831	\$285	\$5	\$1,020	\$200
93200000013360	MTGENPLT/GENERAL/LABOR/IS Support	\$5,672	G-LB01	\$2,012	\$691	\$12	\$2,471	\$485
93200000017510	MTGENPLT/GENERAL/LABOR/ContrComm	\$318,866	G-LB01	\$113,131	\$38,856	\$665	\$138,926	\$27,288
93200000023130	MTGENPLT/GENERAL/PFCT/MNTNCSTH	\$4,818	G-LB01	\$1,709	\$587	\$10	\$2,099	\$412
93200000023131	MTGENPLT/GENERAL/PFCT/MNTNCNRTH	\$2,500	G-LB01	\$887	\$305	\$5	\$1,089	\$214
93200000027510	MTGENPLT/GENERAL/PFCT/ContrComm	\$167,826	G-LB01	\$59,543	\$20,451	\$350	\$73,120	\$14,362
93200000033130	MTGENPLT/GENERAL/MLSP/MNTNCSTH	(\$1,297)	G-LB01	(\$460)	(\$158)	(\$3)	(\$565)	(\$111)
93200000033131	MTGENPLT/GENERAL/MLSP/MNTNCNRTH	\$321	G-LB01	\$114	\$39	\$1	\$140	\$27
93200000037510	MTGENPLT/GENERAL/MLSP/ContrComm	\$47,779	G-LB01	\$16,952	\$5,822	\$100	\$20,817	\$4,089
93200000047510	MTGENPLT/GENERAL/TRANS/ContrComm	\$1,811	G-LB01	\$643	\$221	\$4	\$789	\$155
93200000067510	MTGENPLT/GENERAL/UTILITIES/ContrComm	\$33,195	G-LB01	\$11,777	\$4,045	\$69	\$14,463	\$2,841
93200000093130	MTGENPLT/GENERAL/LEASES/MNTNCSTH	(\$190,986)	G-LB01	(\$67,760)	(\$23,273)	(\$398)	(\$83,210)	(\$16,344)
93200000143130	MTGENPLT/GENERAL/ILCD/MNTNCSTH	\$1,381	G-LB01	\$490	\$168	\$3	\$602	\$118
93200000143131	MTGENPLT/GENERAL/ILCD/MNTNCNRTH	\$520,338	G-LB01	\$184,612	\$63,407	\$1,085	\$226,704	\$44,530
93200000143310	MTGENPLT/GENERAL/ILCD/Bus & Tech	\$199	G-LB01	\$70	\$24	\$0	\$86	\$17
93200000143320	MTGENPLT/GENERAL/ILCD/Opr & Tech	\$1,288	G-LB01	\$457	\$157	\$3	\$561	\$110
93200000143360	MTGENPLT/GENERAL/ILCD/IS Support	(\$3,133)	G-LB01	(\$1,111)	(\$382)	(\$7)	(\$1,365)	(\$268)

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
93200000147510	MTGENPLT/GENERAL/ILCD/ContrComm	\$178,043	G-LB01	\$63,168	\$21,696	\$371	\$77,571	\$15,237
93200011017510	MTGENPLT/PRE EQ MNT/LABOR/ContrComm	\$602	G-LB01	\$213	\$73	\$1	\$262	\$51
93200011037510	MTGENPLT/PRE EQ MNT/MLSP/ContrComm	\$2,430	G-LB01	\$862	\$296	\$5	\$1,059	\$208
93200011147510	MTGENPLT/PRE EQ MNT/ILCD/ContrComm	\$258	G-LB01	\$92	\$31	\$1	\$113	\$22
93200044153131	MTGENPLT/DAMGECLAIM/CTIA/MNTNCNRTH	(\$12,836)	G-LB01	(\$4,554)	(\$1,564)	(\$27)	(\$5,593)	(\$1,099)
93200051017668	MTGENPLT/DRAFTNG/LABOR/CAD/GIS	\$18,408	G-LB01	\$6,531	\$2,243	\$38	\$8,020	\$1,575
93200051147668	MTGENPLT/DRAFTNG/ILCD/CAD/GIS	(\$573)	G-LB01	(\$203)	(\$70)	(\$1)	(\$250)	(\$49)
93200360023130	MTGENPLT/FCLTYJNTRL/PFCT/MNTNCSTH	\$94,374	G-LB01	\$33,483	\$11,500	\$197	\$41,117	\$8,076
93200360023131	MTGENPLT/FCLTYJNTRL/PFCT/MNTNCNRTH	\$103,800	G-LB01	\$36,828	\$12,649	\$216	\$45,224	\$8,883
93200361023130	MTGENPLT/FCLTYLNDSC/PFCT/MNTNCSTH	\$26,144	G-LB01	\$9,276	\$3,186	\$55	\$11,391	\$2,237
93200361023131	MTGENPLT/FCLTYLNDSC/PFCT/MNTNCNRTH	\$18,007	G-LB01	\$6,389	\$2,194	\$38	\$7,845	\$1,541
93200362023130	MTGENPLT/FCLTYSNWSW/PFCT/MNTNCSTH	\$326,767	G-LB01	\$115,935	\$39,819	\$681	\$142,368	\$27,964
93200362023131	MTGENPLT/FCLTYSNWSW/PFCT/MNTNCNRTH	\$316,815	G-LB01	\$112,404	\$38,606	\$660	\$138,032	\$27,113
93200363023130	MTGENPLT/FCLTYELCTR/PFCT/MNTNCSTH	\$226	G-LB01	\$80	\$28	\$0	\$98	\$19
93200363023131	MTGENPLT/FCLTYELCTR/PFCT/MNTNCNRTH	\$0	G-LB01	\$0	\$0	\$0	\$0	\$0
93200364023130	MTGENPLT/FCLTYPLMBN/PFCT/MNTNCSTH	\$35,262	G-LB01	\$12,511	\$4,297	\$74	\$15,363	\$3,018
93200364023131	MTGENPLT/FCLTYPLMBN/PFCT/MNTNCNRTH	\$3,705	G-LB01	\$1,315	\$451	\$8	\$1,614	\$317
93200365023130	MTGENPLT/FCLTYHTNG/PFCT/MNTNCSTH	\$56,869	G-LB01	\$20,177	\$6,930	\$119	\$24,777	\$4,867
93200365023131	MTGENPLT/FCLTYHTNG/PFCT/MNTNCNRTH	\$29,674	G-LB01	\$10,528	\$3,616	\$62	\$12,928	\$2,539
93200366023130	MTGENPLT/FCLTYSPCIN/PFCT/MNTNCSTH	\$25,438	G-LB01	\$9,025	\$3,100	\$53	\$11,083	\$2,177
93200366023131	MTGENPLT/FCLTYSPCIN/PFCT/MNTNCNRTH	\$24,560	G-LB01	\$8,714	\$2,993	\$51	\$10,700	\$2,102
93200367023130	MTGENPLT/FCLTYTSDMN/PFCT/MNTNCSTH	\$22,613	G-LB01	\$8,023	\$2,756	\$47	\$9,852	\$1,935
93200367023131	MTGENPLT/FCLTYTSDMN/PFCT/MNTNCNRTH	\$33,236	G-LB01	\$11,792	\$4,050	\$69	\$14,480	\$2,844
93200367033130	MTGENPLT/FCLTYTSDMN/MLSP/MNTNCSTH	\$194	G-LB01	\$69	\$24	\$0	\$84	\$17
93200368023130	MTGENPLT/FCLTYINMNT/PFCT/MNTNCSTH	\$5,880	G-LB01	\$2,086	\$717	\$12	\$2,562	\$503
93200368023131	MTGENPLT/FCLTYINMNT/PFCT/MNTNCNRTH	\$17,165	G-LB01	\$6,090	\$2,092	\$36	\$7,479	\$1,469
93200369023130	MTGENPLT/FCLTYSPCSR/PFCT/MNTNCSTH	\$14,778	G-LB01	\$5,243	\$1,801	\$31	\$6,439	\$1,265
93200369023131	MTGENPLT/FCLTYSPCSR/PFCT/MNTNCNRTH	\$4,118	G-LB01	\$1,461	\$502	\$9	\$1,794	\$352
93200371033130	MTGENPLT/FCLTYOFSPL/MLSP/MNTNCSTH	\$1,420	G-LB01	\$504	\$173	\$3	\$619	\$122
93200371033131	MTGENPLT/FCLTYOFSPL/MLSP/MNTNCNRTH	\$25	G-LB01	\$9	\$3	\$0	\$11	\$2
93200372033130	MTGENPLT/FCLTYCNSMB/MLSP/MNTNCSTH	\$39,803	G-LB01	\$14,122	\$4,850	\$83	\$17,341	\$3,406
93200372033131	MTGENPLT/FCLTYCNSMB/MLSP/MNTNCNRTH	\$2,690	G-LB01	\$954	\$328	\$6	\$1,172	\$230
93200373033130	MTGENPLT/FCLTYMNTSP/MLSP/MNTNCSTH	\$711	G-LB01	\$252	\$87	\$1	\$310	\$61
93200373033131	MTGENPLT/FCLTYMNTSP/MLSP/MNTNCNRTH	\$87,300	G-LB01	\$30,974	\$10,638	\$182	\$38,036	\$7,471
93200696023131	MTGENPLT/Environmnt/PFCT/MNTNCNRTH	\$21,511	G-LB01	\$7,632	\$2,621	\$45	\$9,372	\$1,841
Total Administrative and General Expense		\$35,490,925		\$13,953,334	\$4,222,421	\$80,382	\$14,182,019	\$3,052,770
Depreciation and Amortization Expense								
40310631002101	DPRSTEAM/SPP/OTHER/Corporate	(\$183,634)	D-DP01	(\$183,634)	\$0	\$0	\$0	\$0
40310642002102	DPRSTEAM/MLPPLT2A/OTHER/Corp - MLP	\$48,562	D-DP01	\$48,562	\$0	\$0	\$0	\$0
40311631002101	DESSTRIMP/SPP/OTHER/Corporate	\$124,365	D-DP01	\$124,365	\$0	\$0	\$0	\$0
40311631002102	DESSTRIMP/SPP/OTHER/Corp - MLP	\$675,494	D-DP01	\$675,494	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
40311636002102	DESSTRIMP/MLPPLT1&2/OTHER/Corp - MLP	\$191,212	D-DP01	\$191,212	\$0	\$0	\$0	\$0
40311642002102	DESSTRIMP/MLPPLT2A/OTHER/Corp - MLP	\$1,381,093	D-DP01	\$1,381,093	\$0	\$0	\$0	\$0
40312631002101	DESLRPLEQ/SPP/OTHER/Corporate	\$1,744,978	D-DP01	\$1,744,978	\$0	\$0	\$0	\$0
40312631002102	DESLRPLEQ/SPP/OTHER/Corp - MLP	\$1,238,042	D-DP01	\$1,238,042	\$0	\$0	\$0	\$0
40312636002102	DESLRPLEQ/MLPPLT1&2/OTHER/Corp - MLP	\$56,202	D-DP01	\$56,202	\$0	\$0	\$0	\$0
40312642002102	DESLRPLEQ/MLPPLT2A/OTHER/Corp - MLP	\$2,042,680	D-DP01	\$2,042,680	\$0	\$0	\$0	\$0
40313631002101	DESTMENG/SPP/OTHER/Corporate	\$1,164,865	D-DP01	\$1,164,865	\$0	\$0	\$0	\$0
40313631002102	DESTMENG/SPP/OTHER/Corp - MLP	\$389,276	D-DP01	\$389,276	\$0	\$0	\$0	\$0
40313636002102	DESTMENG/MLPPLT1&2/OTHER/Corp - MLP	\$787	D-DP01	\$787	\$0	\$0	\$0	\$0
40313642002102	DESTMENG/MLPPLT2A/OTHER/Corp - MLP	\$1,489,378	D-DP01	\$1,489,378	\$0	\$0	\$0	\$0
40314631002101	DESTURBO/SPP/OTHER/Corporate	\$82,910	D-DP01	\$82,910	\$0	\$0	\$0	\$0
40314631002102	DESTURBO/SPP/OTHER/Corp - MLP	\$55,791	D-DP01	\$55,791	\$0	\$0	\$0	\$0
40314642002102	DESTURBO/MLPPLT2A/OTHER/Corp - MLP	\$177,494	D-DP01	\$177,494	\$0	\$0	\$0	\$0
40315631002101	DESACCEQ/SPP/OTHER/Corporate	\$155,792	D-DP01	\$155,792	\$0	\$0	\$0	\$0
40315631002102	DESACCEQ/SPP/OTHER/Corp - MLP	\$133,211	D-DP01	\$133,211	\$0	\$0	\$0	\$0
40315636002102	DESACCEQ/MLPPLT1&2/OTHER/Corp - MLP	\$76,447	D-DP01	\$76,447	\$0	\$0	\$0	\$0
40315642002102	DESACCEQ/MLPPLT2A/OTHER/Corp - MLP	\$295,132	D-DP01	\$295,132	\$0	\$0	\$0	\$0
40316631002101	DESMISCPL/SPP/OTHER/Corporate	\$180,413	D-DP01	\$180,413	\$0	\$0	\$0	\$0
40316631002102	DESMISCPL/SPP/OTHER/Corp - MLP	\$12,774	D-DP01	\$12,774	\$0	\$0	\$0	\$0
40316636002102	DESMISCPL/MLPPLT1&2/OTHER/Corp - MLP	\$28,451	D-DP01	\$28,451	\$0	\$0	\$0	\$0
40316642002102	DESMISCPL/MLPPLT2A/OTHER/Corp - MLP	\$60,098	D-DP01	\$60,098	\$0	\$0	\$0	\$0
40330619002101	DPRHYDRAL/EKLUTNA/OTHER/Corporate	\$97,837	D-DP01	\$97,837	\$0	\$0	\$0	\$0
40330621002101	DPRHYDRAL/CPRLAKE/OTHER/Corporate	\$6,002	D-DP01	\$6,002	\$0	\$0	\$0	\$0
40331619002101	DEHSTRIMP/EKLUTNA/OTHER/Corporate	\$5,634	D-DP01	\$5,634	\$0	\$0	\$0	\$0
40331621002101	DEHSTRIMP/CPRLAKE/OTHER/Corporate	\$23,828	D-DP01	\$23,828	\$0	\$0	\$0	\$0
40332619002101	DEHRESVR/EKLUTNA/OTHER/Corporate	\$65,579	D-DP01	\$65,579	\$0	\$0	\$0	\$0
40332621002101	DEHRESVR/CPRLAKE/OTHER/Corporate	\$99,097	D-DP01	\$99,097	\$0	\$0	\$0	\$0
40333619002101	DEHWWTURGN/EKLUTNA/OTHER/Corporate	\$360,788	D-DP01	\$360,788	\$0	\$0	\$0	\$0
40333621002101	DEHWWTURGN/CPRLAKE/OTHER/Corporate	\$146,257	D-DP01	\$146,257	\$0	\$0	\$0	\$0
40334619002101	DEHACCEQ/EKLUTNA/OTHER/Corporate	\$12,821	D-DP01	\$12,821	\$0	\$0	\$0	\$0
40334621002101	DEHACCEQ/CPRLAKE/OTHER/Corporate	\$78,336	D-DP01	\$78,336	\$0	\$0	\$0	\$0
40335619002101	DEHMISCPL/EKLUTNA/OTHER/Corporate	\$1,512	D-DP01	\$1,512	\$0	\$0	\$0	\$0
40335621002101	DEHMISCPL/CPRLAKE/OTHER/Corporate	\$353,640	D-DP01	\$353,640	\$0	\$0	\$0	\$0
40336619002101	DEHRDSRR/EKLUTNA/OTHER/Corporate	\$3,633	D-DP01	\$3,633	\$0	\$0	\$0	\$0
40336621002101	DEHRDSRR/CPRLAKE/OTHER/Corporate	\$14,841	D-DP01	\$14,841	\$0	\$0	\$0	\$0
40340622002101	DPROTHPROD/IGT-PROD/OTHER/Corporate	\$166,289	D-DP01	\$166,289	\$0	\$0	\$0	\$0
40340626002101	DPROTHPROD/BELUGA./OTHER/Corporate	\$32,337	D-DP01	\$32,337	\$0	\$0	\$0	\$0
40340631002101	DPROTHPROD/SPP/OTHER/Corporate	\$34,781	D-DP01	\$34,781	\$0	\$0	\$0	\$0
40340636002102	DPROTHPROD/MLPPLT1&2/OTHER/Corp - MLP	\$54,651	D-DP01	\$54,651	\$0	\$0	\$0	\$0
40340642002102	DPROTHPROD/MLPPLT2A/OTHER/Corp - MLP	\$27,529	D-DP01	\$27,529	\$0	\$0	\$0	\$0
40341622002101	DEOSTRIMP/IGT-PROD/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
40341626002101	DEOSTRIMP/BELUGA./OTHER/Corporate	\$254,735	D-DP01	\$254,735	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
40341631002101	DEOSTRIMP/SPP/OTHER/Corporate	\$1,383,451	D-DP01	\$1,383,451	\$0	\$0	\$0	\$0
40341631002102	DEOSTRIMP/SPP/OTHER/Corp - MLP	\$213,074	D-DP01	\$213,074	\$0	\$0	\$0	\$0
40341636002102	DEOSTRIMP/MLPPLT1&2/OTHER/Corp - MLP	\$368,682	D-DP01	\$368,682	\$0	\$0	\$0	\$0
40341642002102	DEOSTRIMP/MLPPLT2A/OTHER/Corp - MLP	\$749,262	D-DP01	\$749,262	\$0	\$0	\$0	\$0
40342622002101	DEOFUELHD/IGT-PROD/OTHER/Corporate	(\$0)	D-DP01	(\$0)	\$0	\$0	\$0	\$0
40342626002101	DEOFUELHD/BELUGA./OTHER/Corporate	\$54,323	D-DP01	\$54,323	\$0	\$0	\$0	\$0
40342631002101	DEOFUELHD/SPP/OTHER/Corporate	\$372,790	D-DP01	\$372,790	\$0	\$0	\$0	\$0
40342631002102	DEOFUELHD/SPP/OTHER/Corp - MLP	\$137,799	D-DP01	\$137,799	\$0	\$0	\$0	\$0
40342636002102	DEOFUELHD/MLPPLT1&2/OTHER/Corp - MLP	\$506,064	D-DP01	\$506,064	\$0	\$0	\$0	\$0
40342642002102	DEOFUELHD/MLPPLT2A/OTHER/Corp - MLP	\$708,398	D-DP01	\$708,398	\$0	\$0	\$0	\$0
40343622002101	DEOPRIMEMV/IGT-PROD/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
40343626002101	DEOPRIMEMV/BELUGA./OTHER/Corporate	\$1,299,821	D-DP01	\$1,299,821	\$0	\$0	\$0	\$0
40343631002101	DEOPRIMEMV/SPP/OTHER/Corporate	\$1,160,734	D-DP01	\$1,160,734	\$0	\$0	\$0	\$0
40343631002102	DEOPRIMEMV/SPP/OTHER/Corp - MLP	\$661,932	D-DP01	\$661,932	\$0	\$0	\$0	\$0
40343636002102	DEOPRIMEMV/MLPPLT1&2/OTHER/Corp - MLP	\$2,069,010	D-DP01	\$2,069,010	\$0	\$0	\$0	\$0
40343642002102	DEOPRIMEMV/MLPPLT2A/OTHER/Corp - MLP	\$1,617,762	D-DP01	\$1,617,762	\$0	\$0	\$0	\$0
40344622002101	DEOGENERT/IGT-PROD/OTHER/Corporate	(\$0)	D-DP01	(\$0)	\$0	\$0	\$0	\$0
40344626002101	DEOGENERT/BELUGA./OTHER/Corporate	\$63,719	D-DP01	\$63,719	\$0	\$0	\$0	\$0
40344631002101	DEOGENERT/SPP/OTHER/Corporate	\$522,878	D-DP01	\$522,878	\$0	\$0	\$0	\$0
40344631002102	DEOGENERT/SPP/OTHER/Corp - MLP	\$240,868	D-DP01	\$240,868	\$0	\$0	\$0	\$0
40344636002102	DEOGENERT/MLPPLT1&2/OTHER/Corp - MLP	\$356,256	D-DP01	\$356,256	\$0	\$0	\$0	\$0
40344642002102	DEOGENERT/MLPPLT2A/OTHER/Corp - MLP	\$649,975	D-DP01	\$649,975	\$0	\$0	\$0	\$0
40345622002101	DEOACCEQ/IGT-PROD/OTHER/Corporate	(\$0)	D-DP01	(\$0)	\$0	\$0	\$0	\$0
40345626002101	DEOACCEQ/BELUGA./OTHER/Corporate	\$112,701	D-DP01	\$112,701	\$0	\$0	\$0	\$0
40345631002101	DEOACCEQ/SPP/OTHER/Corporate	\$114,413	D-DP01	\$114,413	\$0	\$0	\$0	\$0
40345631002102	DEOACCEQ/SPP/OTHER/Corp - MLP	\$47,063	D-DP01	\$47,063	\$0	\$0	\$0	\$0
40345636002102	DEOACCEQ/MLPPLT1&2/OTHER/Corp - MLP	\$494,496	D-DP01	\$494,496	\$0	\$0	\$0	\$0
40345642002102	DEOACCEQ/MLPPLT2A/OTHER/Corp - MLP	\$282,335	D-DP01	\$282,335	\$0	\$0	\$0	\$0
40346622002101	DEMISCPL/IGT-PROD/OTHER/Corporate	\$32	D-DP01	\$32	\$0	\$0	\$0	\$0
40346626002101	DEMISCPL/BELUGA./OTHER/Corporate	\$125,496	D-DP01	\$125,496	\$0	\$0	\$0	\$0
40346631002101	DEMISCPL/SPP/OTHER/Corporate	\$1,243,569	D-DP01	\$1,243,569	\$0	\$0	\$0	\$0
40346631002102	DEMISCPL/SPP/OTHER/Corp - MLP	\$33,148	D-DP01	\$33,148	\$0	\$0	\$0	\$0
40346636002102	DEMISCPL/MLPPLT1&2/OTHER/Corp - MLP	\$81,554	D-DP01	\$81,554	\$0	\$0	\$0	\$0
40346642002102	DEMISCPL/MLPPLT2A/OTHER/Corp - MLP	\$261,237	D-DP01	\$261,237	\$0	\$0	\$0	\$0
40350000002101	DPRTRANSM/GENERAL/OTHER/Corporate	\$298,962	D-DT01	\$0	\$298,962	\$0	\$0	\$0
40350000002102	DPRTRANSM/GENERAL/OTHER/Corp - MLP	\$33,952	D-DT01	\$0	\$33,952	\$0	\$0	\$0
40350327002101	DPRTRANSM/SUBTRNS/OTHER/Corporate	(\$4,700)	D-ST01	\$0	\$0	(\$4,700)	\$0	\$0
40350619002101	DPRTRANSM/EKLUTNA/OTHER/Corporate	\$6,665	D-DT01	\$0	\$6,665	\$0	\$0	\$0
40350619002102	DPRTRANSM/EKLUTNA/OTHER/Corp - MLP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
40352000002101	DETSTRIMP/GENERAL/OTHER/Corporate	\$170,226	D-DT01	\$0	\$170,226	\$0	\$0	\$0
40352000002102	DETSTRIMP/GENERAL/OTHER/Corp - MLP	\$46,356	D-DT01	\$0	\$46,356	\$0	\$0	\$0
40352141002101	DETSTRIMP/FIREISLND/OTHER/Corporate	\$26	D-DT01	\$0	\$26	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
40352327002101	DETSTRIMP/SUBTRNS/OTHER/Corporate	\$45,948	D-DT01	\$0	\$45,948	\$0	\$0	\$0
40352631002102	DETSTRIMP/SPP/OTHER/Corp - MLP	\$30,092	D-DT01	\$0	\$30,092	\$0	\$0	\$0
40353000002101	DETSSTAEQ/GENERAL/OTHER/Corporate	\$1,808,281	D-DT01	\$0	\$1,808,281	\$0	\$0	\$0
40353000002102	DETSSTAEQ/GENERAL/OTHER/Corp - MLP	\$1,038,902	D-DT01	\$0	\$1,038,902	\$0	\$0	\$0
40353141002101	DETSSTAEQ/FIREISLND/OTHER/Corporate	\$4,122	D-DT01	\$0	\$4,122	\$0	\$0	\$0
40353327002101	DETSSTAEQ/SUBTRNS/OTHER/Corporate	\$308,204	D-ST01	\$0	\$0	\$308,204	\$0	\$0
40353330002101	DETSSTAEQ/MICROWV/OTHER/Corporate	\$65,081	I-LB02	\$48,443	\$16,638	\$0	\$0	\$0
40353331002101	DETSSTAEQ/SCADA/OTHER/Corporate	\$69,202	I-LB05	\$26,850	\$9,222	\$158	\$32,972	\$0
40353619002101	DETSSTAEQ/EKLUTNA/OTHER/Corporate	\$1,506	D-DT01	\$0	\$1,506	\$0	\$0	\$0
40353619002102	DETSSTAEQ/EKLUTNA/OTHER/Corp - MLP	\$2,450	D-DT01	\$0	\$2,450	\$0	\$0	\$0
40353631002101	DETSSTAEQ/SPP/OTHER/Corporate	\$241,376	D-DT01	\$0	\$241,376	\$0	\$0	\$0
40353631002102	DETSSTAEQ/SPP/OTHER/Corp - MLP	\$72,743	D-DT01	\$0	\$72,743	\$0	\$0	\$0
40354000002101	DETTWRFX/GENERAL/OTHER/Corporate	\$519,415	D-DT01	\$0	\$519,415	\$0	\$0	\$0
40354000122101	DETTWRFX/GENERAL/DACL/Corporate	\$9,259	D-DT01	\$0	\$9,259	\$0	\$0	\$0
40355000002101	DETPOLES/GENERAL/OTHER/Corporate	\$586,639	D-DT01	\$0	\$586,639	\$0	\$0	\$0
40355000002102	DETPOLES/GENERAL/OTHER/Corp - MLP	\$169,987	D-DT01	\$0	\$169,987	\$0	\$0	\$0
40355141002101	DETPOLES/FIREISLND/OTHER/Corporate	\$277	D-DT01	\$0	\$277	\$0	\$0	\$0
40355327002101	DETPOLES/SUBTRNS/OTHER/Corporate	\$102,256	D-ST01	\$0	\$0	\$102,256	\$0	\$0
40355619002101	DETPOLES/EKLUTNA/OTHER/Corporate	\$64,030	D-DT01	\$0	\$64,030	\$0	\$0	\$0
40355619002102	DETPOLES/EKLUTNA/OTHER/Corp - MLP	\$3,575	D-DT01	\$0	\$3,575	\$0	\$0	\$0
40356000002101	DETOHCONDU/GENERAL/OTHER/Corporate	\$422,221	D-DT01	\$0	\$422,221	\$0	\$0	\$0
40356000002102	DETOHCONDU/GENERAL/OTHER/Corp - MLP	\$86,666	D-DT01	\$0	\$86,666	\$0	\$0	\$0
40356141002101	DETOHCONDU/FIREISLND/OTHER/Corporate	\$288	D-DT01	\$0	\$288	\$0	\$0	\$0
40356327002101	DETOHCONDU/SUBTRNS/OTHER/Corporate	\$115,855	D-ST01	\$0	\$0	\$115,855	\$0	\$0
40356619002101	DETOHCONDU/EKLUTNA/OTHER/Corporate	\$12,879	D-DT01	\$0	\$12,879	\$0	\$0	\$0
40356619002102	DETOHCONDU/EKLUTNA/OTHER/Corp - MLP	\$1,441	D-DT01	\$0	\$1,441	\$0	\$0	\$0
40357000002101	DETUGCONDT/GENERAL/OTHER/Corporate	\$116	D-DT01	\$0	\$116	\$0	\$0	\$0
40357000002102	DETUGCONDT/GENERAL/OTHER/Corp - MLP	\$6,465	D-DT01	\$0	\$6,465	\$0	\$0	\$0
40357141002101	DETUGCONDT/FIREISLND/OTHER/Corporate	\$911	D-DT01	\$0	\$911	\$0	\$0	\$0
40357327002101	DETUGCONDT/SUBTRNS/OTHER/Corporate	\$71,134	D-ST01	\$0	\$0	\$71,134	\$0	\$0
40358141002101	DETUGCONDU/FIREISLND/OTHER/Corporate	\$4,119	D-DT01	\$0	\$4,119	\$0	\$0	\$0
40358327002101	DETUGCONDU/SUBTRNS/OTHER/Corporate	\$205,079	D-ST01	\$0	\$0	\$205,079	\$0	\$0
40358328002101	DETUGCONDU/NSUBCBL/OTHER/Corporate	\$313,027	D-DT01	\$0	\$313,027	\$0	\$0	\$0
40358329002101	DETUGCONDU/SSUBCBL/OTHER/Corporate	\$500,336	D-DT01	\$0	\$500,336	\$0	\$0	\$0
40359000002101	DETRDSTRLS/GENERAL/OTHER/Corporate	\$965	D-DT01	\$0	\$965	\$0	\$0	\$0
40360000002101	DPRDISTR/GENERAL/OTHER/Corporate	\$266,148	D-DD01	\$0	\$0	\$0	\$266,148	\$0
40360000002102	DPRDISTR/GENERAL/OTHER/Corp - MLP	\$1,227,210	D-DD01	\$0	\$0	\$0	\$1,227,210	\$0
40360350002101	DPRDISTR/INJCTCABLE/OTHER/Corporate	(\$7,384)	D-DD01	\$0	\$0	\$0	(\$7,384)	\$0
40361000002101	DEDSTRIMP/GENERAL/OTHER/Corporate	\$157,281	D-DD01	\$0	\$0	\$0	\$157,281	\$0
40361000002102	DEDSTRIMP/GENERAL/OTHER/Corp - MLP	\$152,875	D-DD01	\$0	\$0	\$0	\$152,875	\$0
40362000002101	DEDSTAEQ/GENERAL/OTHER/Corporate	\$1,327,280	D-DD01	\$0	\$0	\$0	\$1,327,280	\$0
40362000002102	DEDSTAEQ/GENERAL/OTHER/Corp - MLP	\$847,856	D-DD01	\$0	\$0	\$0	\$847,856	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
40362330002101	DEDSTAEQ/MICROWV/OTHER/Corporate	\$29,563	I-LB02	\$22,005	\$7,558	\$0	\$0	\$0
40362331002101	DEDSTAEQ/SCADA/OTHER/Corporate	\$73,281	I-LB05	\$28,433	\$9,766	\$167	\$34,916	\$0
40364000002101	DEDPOL/GENERAL/OTHER/Corporate	\$561,288	D-DD01	\$0	\$0	\$0	\$561,288	\$0
40364000002102	DEDPOL/GENERAL/OTHER/Corp - MLP	\$149,764	D-DD01	\$0	\$0	\$0	\$149,764	\$0
40365000002101	DEDOHCONDU/GENERAL/OTHER/Corporate	\$351,081	D-DD01	\$0	\$0	\$0	\$351,081	\$0
40365000002102	DEDOHCONDU/GENERAL/OTHER/Corp - MLP	\$202,321	D-DD01	\$0	\$0	\$0	\$202,321	\$0
40366000002101	DEDUGCONDT/GENERAL/OTHER/Corporate	\$955,764	D-DD01	\$0	\$0	\$0	\$955,764	\$0
40366000002102	DEDUGCONDT/GENERAL/OTHER/Corp - MLP	\$982,256	D-DD01	\$0	\$0	\$0	\$982,256	\$0
40367000002101	DEDUGCONDU/GENERAL/OTHER/Corporate	\$1,756,377	D-DD01	\$0	\$0	\$0	\$1,756,377	\$0
40367000002102	DEDUGCONDU/GENERAL/OTHER/Corp - MLP	\$1,485,394	D-DD01	\$0	\$0	\$0	\$1,485,394	\$0
40367350002101	DEDUGCONDU/INJCTCABLE/OTHER/Corporate	\$351,749	D-DD01	\$0	\$0	\$0	\$351,749	\$0
40368000002101	DEDLNXFMR/GENERAL/OTHER/Corporate	\$1,262,239	D-DD01	\$0	\$0	\$0	\$1,262,239	\$0
40368000002102	DEDLNXFMR/GENERAL/OTHER/Corp - MLP	\$829,079	D-DD01	\$0	\$0	\$0	\$829,079	\$0
40369000002101	DEDSERVIC/GENERAL/OTHER/Corporate	\$1,098,633	D-DD01	\$0	\$0	\$0	\$1,098,633	\$0
40369000002102	DEDSERVIC/GENERAL/OTHER/Corp - MLP	\$272,224	D-DD01	\$0	\$0	\$0	\$272,224	\$0
40370000002101	DEMETERS/GENERAL/OTHER/Corporate	\$877,278	D-DD01	\$0	\$0	\$0	\$877,278	\$0
40370000002102	DEMETERS/GENERAL/OTHER/Corp - MLP	\$509,492	D-DD01	\$0	\$0	\$0	\$509,492	\$0
40373000002101	DEDSTLTS/GENERAL/OTHER/Corporate	\$227,051	D-DD01	\$0	\$0	\$0	\$227,051	\$0
40373000002102	DEDSTLTS/GENERAL/OTHER/Corp - MLP	\$172,236	D-DD01	\$0	\$0	\$0	\$172,236	\$0
40384000002102	DEPREXPCOE/GENERAL/OTHER/Corp - MLP	\$1,791	G-LB01	\$636	\$218	\$4	\$781	\$153
40389000002101	DPRGPUNCLA/GENERAL/OTHER/Corporate	\$646,086	I-LB05	\$250,679	\$86,099	\$1,473	\$307,835	\$0
40389000002102	DPRGPUNCLA/GENERAL/OTHER/Corp - MLP	\$6,762	I-LB05	\$2,624	\$901	\$15	\$3,222	\$0
40390000002101	DEGPSTRIMP/GENERAL/OTHER/Corporate	\$351,513	G-LB01	\$124,714	\$42,834	\$733	\$153,149	\$30,082
40390000002102	DEGPSTRIMP/GENERAL/OTHER/Corp - MLP	\$203,073	G-LB01	\$72,049	\$24,746	\$423	\$88,476	\$17,379
40390330002101	DEGPSTRIMP/MICROWV/OTHER/Corporate	\$22,328	I-LB02	\$16,620	\$5,708	\$0	\$0	\$0
40390751002101	DEGPSTRIMP/MicrowveBV/OTHER/Corporate	\$0	I-LB02	\$0	\$0	\$0	\$0	\$0
40391000002101	DEGPOFFEQ/GENERAL/OTHER/Corporate	\$184,874	G-LB01	\$65,592	\$22,528	\$385	\$80,547	\$15,821
40391000002102	DEGPOFFEQ/GENERAL/OTHER/Corp - MLP	\$155,090	G-LB01	\$55,025	\$18,899	\$323	\$67,570	\$13,272
40391321002101	DEGPOFFEQ/DPEQUIP/OTHER/Corporate	\$1,171,317	G-LB01	\$415,575	\$142,734	\$2,442	\$510,327	\$100,240
40391321002102	DEGPOFFEQ/DPEQUIP/OTHER/Corp - MLP	(\$29,078)	G-LB01	(\$10,317)	(\$3,543)	(\$61)	(\$12,669)	(\$2,488)
40391330002101	DEGPOFFEQ/MICROWV/OTHER/Corporate	\$3,107	I-LB02	\$2,313	\$794	\$0	\$0	\$0
40393000002101	DEGPSTORES/GENERAL/OTHER/Corporate	\$24,266	G-LB01	\$8,609	\$2,957	\$51	\$10,572	\$2,077
40393000002102	DEGPSTORES/GENERAL/OTHER/Corp - MLP	\$7,860	G-LB01	\$2,789	\$958	\$16	\$3,425	\$673
40395000002101	DEGPLABEQ/GENERAL/OTHER/Corporate	\$89,322	G-LB01	\$31,691	\$10,885	\$186	\$38,917	\$7,644
40395000002102	DEGPLABEQ/GENERAL/OTHER/Corp - MLP	\$135,650	G-LB01	\$48,128	\$16,530	\$283	\$59,101	\$11,609
40395323002101	DEGPLABEQ/GENTRAN/OTHER/Corporate	\$7,742	G-LB01	\$2,747	\$943	\$16	\$3,373	\$663
40397000002101	DEGPCOMMEQ/GENERAL/OTHER/Corporate	\$207,063	G-LB01	\$73,464	\$25,232	\$432	\$90,215	\$17,720
40397000002102	DEGPCOMMEQ/GENERAL/OTHER/Corp - MLP	\$11,562	G-LB01	\$4,102	\$1,409	\$24	\$5,037	\$989
40397143002102	DEGPCOMMEQ/BELUGARU/OTHER/Corp - MLP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
40397150002102	DEGPCOMMEQ/NRTHML&P/OTHER/Corp - MLP	\$159,465	G-LB01	\$56,577	\$19,432	\$332	\$69,477	\$13,647
40397330002101	DEGPCOMMEQ/MICROWV/OTHER/Corporate	\$258,915	I-LB02	\$192,723	\$66,193	\$0	\$0	\$0
40397331002101	DEGPCOMMEQ/SCADA/OTHER/Corporate	\$360,741	I-LB05	\$139,966	\$48,073	\$822	\$171,879	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
40397331002102	DEGPCOMMEQ/SCADA/OTHER/Corp - MLP	\$196,265	I-LB05	\$76,150	\$26,155	\$447	\$93,513	\$0
40397333002101	DEGPCOMMEQ/TELESYS/OTHER/Corporate	\$11,234	G-LB01	\$3,986	\$1,369	\$23	\$4,895	\$961
40397333002102	DEGPCOMMEQ/TELESYS/OTHER/Corp - MLP	\$5,672	G-LB01	\$2,012	\$691	\$12	\$2,471	\$485
40397619002102	DEGPCOMMEQ/EKLUTNA/OTHER/Corp - MLP	\$5,953	G-LB01	\$2,112	\$725	\$12	\$2,594	\$509
40397751002101	DEGPCOMMEQ/MicrowveBV/OTHER/Corporate	\$0	I-LB02	\$0	\$0	\$0	\$0	\$0
40398000002101	DEGPMISCEQ/GENERAL/OTHER/Corporate	(\$215,350)	G-LB01	(\$76,405)	(\$26,242)	(\$449)	(\$93,825)	(\$18,429)
40398000002102	DEGPMISCEQ/GENERAL/OTHER/Corp - MLP	\$1,132	G-LB01	\$402	\$138	\$2	\$493	\$97
40400621122101	AMORTLIMEL/CPRLAKE/DACL/Corporate	\$119,393	D-DP01	\$119,393	\$0	\$0	\$0	\$0
40510000002101	AMORINTGPL/GENERAL/OTHER/Corporate	\$14,273	G-LB01	\$5,064	\$1,739	\$30	\$6,219	\$1,221
40510000002102	AMORINTGPL/GENERAL/OTHER/Corp - MLP	\$105,272	G-LB01	\$37,350	\$12,828	\$219	\$45,866	\$9,009
40510063002101	AMORINTGPL/HEA/OTHER/Corporate	\$129,550	D-DT01	\$0	\$129,550	\$0	\$0	\$0
40510621122101	AMORINTGPL/CPRLAKE/DACL/Corporate	\$56,061	D-DP01	\$56,061	\$0	\$0	\$0	\$0
40510626002101	AMORINTGPL/BELUGA./OTHER/Corporate	\$3,724	D-DP01	\$3,724	\$0	\$0	\$0	\$0
40510631002101	AMORINTGPL/SPP/OTHER/Corporate	\$24,815	D-DP01	\$24,815	\$0	\$0	\$0	\$0
94060064122101	Primary Reg Asset Amort	\$4,479,210	G-LB01	\$1,589,190	\$545,824	\$9,337	\$1,951,532	\$383,326
94060143127430	AMPLTACQEL/BELUGARU/DACL/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94300143002101	DDALSHLD/BELUGARU/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94300143002102	DDALSHLD/BELUGARU/OTHER/Corp - MLP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94310143002101	DEASRETCST/BELUGARU/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94310143002102	DEASRETCST/BELUGARU/OTHER/Corp - MLP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94330143002101	DEEX330338/BELUGARU/OTHER/Corporate	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
94330143002102	DEEX330338/BELUGARU/OTHER/Corp - MLP	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
Total Depreciation and Amortization Expense		\$61,866,108		\$32,920,671	\$7,774,715	\$815,689	\$19,748,372	\$606,662
Tax Expense								
40825028002101	PILTTXEXPS/PILTLML&P/OTHER/Corporate	\$9,309,306	G-LB01	\$3,302,872	\$1,134,407	\$19,406	\$4,055,940	\$796,681
40830620002101	TAXESFICA/CEA/OTHER/Corporate	\$466,355	G-LB01	\$165,459	\$56,829	\$972	\$203,185	\$39,910
94091143007430	PDTXOPINCM/BELUGARU/OTHER/BELUGARU	\$0	D-DP01	\$0	\$0	\$0	\$0	\$0
Total Tax Expense		\$9,775,661		\$3,468,331	\$1,191,235	\$20,379	\$4,259,124	\$836,591
Interest on Long Term Debt								
42700143002101	INTLTD/BELUGARU/OTHER/Corporate	\$0	E-DEBT	\$0	\$0	\$0	\$0	\$0
42700231002101	INTLTD/2011BOND31/OTHER/Corporate	\$1,512,000	E-DEBT	\$859,036	\$200,069	\$22,516	\$425,877	\$4,501
42700231122101	INTLTD/2011BOND31/DACL/Corporate	\$189,000	E-DEBT	\$107,380	\$25,009	\$2,815	\$53,235	\$563
42700232002101	INTLTD/2011BOND41/OTHER/Corporate	\$5,272,500	E-DEBT	\$2,995,549	\$697,661	\$78,516	\$1,485,079	\$15,696
42700232122101	INTLTD/2011BOND41/DACL/Corporate	\$292,917	E-DEBT	\$166,419	\$38,759	\$4,362	\$82,504	\$872
42700242002101	INTLTD/2017BOND/OTHER/Corporate	\$960,400	E-DEBT	\$545,647	\$127,081	\$14,302	\$270,511	\$2,859
42700242122101	INTLTD/2017BOND/DACL/Corporate	\$68,600	E-DEBT	\$38,975	\$9,077	\$1,022	\$19,322	\$204
42700247002101	INTLTD/2012BONDA/OTHER/Corporate	\$1,353,375	E-DEBT	\$768,914	\$179,079	\$20,154	\$381,198	\$4,029
42700247122101	INTLTD/2012BONDA/DACL/Corporate	\$150,375	E-DEBT	\$85,435	\$19,898	\$2,239	\$42,355	\$448
42700248002101	INTLTD/2012BONDB/OTHER/Corporate	\$2,954,700	E-DEBT	\$1,678,700	\$390,968	\$44,000	\$832,236	\$8,796
42700248122101	INTLTD/2012BONDB/DACL/Corporate	\$0	E-DEBT	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Functionalization - Account Detail
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
42700249002101	INTLTD/2012BONDC/OTHER/Corporate	\$2,270,500	E-DEBT	\$1,289,975	\$300,434	\$33,812	\$639,520	\$6,759
42700249122101	INTLTD/2012BONDC/DACL/Corporate	\$119,500	E-DEBT	\$67,893	\$15,812	\$1,780	\$33,659	\$356
42700275002101	INTLTD/2019BOND/OTHER/Corporate	\$2,593,920	E-DEBT	\$1,473,725	\$343,229	\$38,628	\$730,616	\$7,722
42700276002101	INTLTD/2020BONDSA/OTHER/Corporate	\$6,545,000	E-DEBT	\$3,718,514	\$866,039	\$97,466	\$1,843,497	\$19,484
42700277002101	INTLTD/2020BONDSB/OTHER/Corporate	\$16,546,247	E-DEBT	\$9,400,681	\$2,189,410	\$246,401	\$4,660,498	\$49,256
42800231122101	AMORDBTEXP/2011BOND31/DACL/Corporate	\$29,815	E-DEBT	\$16,939	\$3,945	\$444	\$8,398	\$89
42800232122101	AMORDBTEXP/2011BOND41/DACL/Corporate	\$57,053	E-DEBT	\$32,414	\$7,549	\$850	\$16,070	\$170
42800247122101	AMORDBTEXP/2012BONDA/DACL/Corporate	\$66,154	E-DEBT	\$37,585	\$8,753	\$985	\$18,633	\$197
42800275122101	AMORDBTEXP/2019BOND/DACL/Corporate	\$39,538	E-DEBT	\$22,463	\$5,232	\$589	\$11,136	\$118
42810000122101	AMORLSREDT/GENERAL/DACL/Corporate	\$7,460	E-DEBT	\$4,238	\$987	\$111	\$2,101	\$22
42810143122101	AMORLSREDT/BELUGARU/DACL/Corporate	\$0	E-DEBT	\$0	\$0	\$0	\$0	\$0
42810643122101	AMORLSREDT/CRFACILITY/DACL/Corporate	\$117,448	E-DEBT	\$66,728	\$15,541	\$1,749	\$33,081	\$350
Total Interest on Long Term Debt		\$41,146,501		\$23,377,213	\$5,444,531	\$612,740	\$11,589,528	\$122,488
Interest During Construction (Credit)								
42730000002101	INTRCONST/GENERAL/OTHER/Corporate	(\$556,712)	G-CWIP	(\$277,872)	(\$54,674)	(\$3,220)	(\$209,498)	(\$11,447)
42730276002101	INTRCONST/2020BONDSA/OTHER/Corporate	(\$609,119)	G-CWIP	(\$304,031)	(\$59,821)	(\$3,523)	(\$229,220)	(\$12,524)
42730277002101	INTRCONST/2020BONDSB/OTHER/Corporate	(\$1,356,069)	G-CWIP	(\$676,857)	(\$133,178)	(\$7,843)	(\$510,307)	(\$27,883)
Total Interest During Construction (Credit)		(\$2,521,899)		(\$1,258,760)	(\$247,673)	(\$14,586)	(\$949,026)	(\$51,854)
Interest Expense - Other								
43100098002101	OTHINTEXP/COMMPAP/OTHER/Corporate	\$0	G-CWIP	\$0	\$0	\$0	\$0	\$0
43100209003101	OTHINTEXP/CAP LSE/OTHER/AdminSvcs	\$621	G-CWIP	\$310	\$61	\$4	\$234	\$13
43100512003201	OTHINTEXP/INTODEP/OTHER/MemSvcs	\$17,547	G-CWIP	\$8,758	\$1,723	\$101	\$6,603	\$361
43100643002101	OTHINTEXP/CRFACILITY/OTHER/Corporate	\$491,635	G-CWIP	\$245,391	\$48,283	\$2,844	\$185,009	\$10,109
Total Interest Expense - Other		\$509,803		\$254,459	\$50,067	\$2,949	\$191,846	\$10,482
Other Deductions								
42650000002101	OTHDEDUCT/GENERAL/OTHER/Corporate	\$61,969	G-LB01	\$21,986	\$7,551	\$129	\$26,999	\$5,303
42650000097662	OTHDEDUCT/GENERAL/LEASES/Land Svcs	\$96,460	G-LB01	\$34,223	\$11,754	\$201	\$42,027	\$8,255
42650324002101	OTHDEDUCT/GENR/OTHER/Corporate	\$187,943	D-DP01	\$187,943	\$0	\$0	\$0	\$0
42650325002101	OTHDEDUCT/TRNSM/OTHER/Corporate	\$167,971	D-DT01	\$0	\$167,971	\$0	\$0	\$0
42650326002101	OTHDEDUCT/DISTRIB/OTHER/Corporate	\$249,784	D-DD01	\$0	\$0	\$0	\$249,784	\$0
Total Other Deductions		\$764,128		\$244,153	\$187,277	\$330	\$318,809	\$13,558
Non-Operating Margins - Interest								
41900000002101	INTDIVINC/GENERAL/OTHER/Corporate	\$6,699	I-CASH	\$3,004	\$1,071	\$174	\$2,413	\$37
41900064002101	INTDIVINC/ML&P/OTHER/Corporate	\$218,752	I-CASH	\$98,087	\$34,961	\$5,670	\$78,809	\$1,224
41900100002101	INTDIVINC/GENL FUND/OTHER/Corporate	\$126,874	I-CASH	\$56,890	\$20,277	\$3,288	\$45,709	\$710
41900102002101	INTDIVINC/CFC/OTHER/Corporate	\$287,082	I-CASH	\$128,726	\$45,882	\$7,441	\$103,427	\$1,606
Total Non-Operating Margins - Interest		\$639,406		\$286,706	\$102,192	\$16,573	\$230,358	\$3,577

Chugach Electric Association, Inc.

Functionalization - Account Detail

Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Test Year Adjusted Total	Functional Allocator	Production	Transmission	Subtransmission	Distribution	Customer
Allowance for Funds Used During Construction								
41910000002101	AFUDC/GENERAL/OTHER/Corporate	\$96,433	G-CWIP	\$48,133	\$9,471	\$558	\$36,289	\$1,983
Total Allowance for Funds Used During Construction		\$96,433		\$48,133	\$9,471	\$558	\$36,289	\$1,983
Non-Operating Margins - Other								
41800000002101	NONOPRENT/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42100000002101	MISNOPERIN/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42110000002101	GAINDISPRO/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42110323002101	GAINDISPRO/GENTRAN/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42120000002101	LOSSDISPRO/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42120323002101	LOSSDISPRO/GENTRAN/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42610560002101	DONATIONS/Charitable/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
Total Non-Operating Margins - Other		\$0		\$0	\$0	\$0	\$0	\$0
Other Capital Credits and Patronage Dividends								
42400000002101	OTHCAPCRPT/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
42400063002101	OTHCAPCRPT/HEA/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0
Total Other Capital Credits and Patronage Dividends		\$0		\$0	\$0	\$0	\$0	\$0
Total Revenue Requirement, Excluding Margins		\$235,452,845		\$116,718,890	\$27,301,458	\$1,500,871	\$76,085,019	\$13,832,316

EXHIBIT

CRP-03

Chugach Electric Association, Inc.

Classification Factors for
Production, Transmission, Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Classification				Retail Customer Related			Other	
Factor	Description	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
ACCT	Customer Accounting	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
DMND	Demand	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ENRG	Energy	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LGHT	Lighting	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
PLNT	Customer Plant	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
REVN	Customer Revenue	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
SSVC	Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
ED01	Energy Demand 10:90	10.00%	90.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ED02	Energy Demand 25:75	25.00%	75.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ED03	Energy Demand 50:50	50.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ED04	Energy Demand 90:10	90.00%	10.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LF	Load Factor	71.82%	28.18%	0.00%	0.00%	0.00%	0.00%	0.00%
CA01	Consumer Accounts Supervision	33.33%	33.33%	0.00%	33.33%	0.00%	0.00%	0.00%
CA02	Consumer Accounts Cash/Postage/Collections	0.00%	50.00%	0.00%	25.00%	25.00%	0.00%	0.00%
CA03	Consumer Accounts Miscellaneous	15.00%	15.00%	0.00%	70.00%	0.00%	0.00%	0.00%
DDEP	Distribution Depreciation - Secondary	0.00%	70.15%	4.06%	0.00%	0.00%	3.39%	22.39%

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Total	Classification		Demand	Retail Customer Related				
			Factor	Energy		Plant	Accounting	Revenue	Lighting	Secondary
Production										
Other Operating Revenues										
45000000002101	FORFDISC/GENERAL/OTHER/Corporate	\$0			\$0	\$0	\$0	\$0	\$0	\$0
45100000002101	MISCSVSREV/GENERAL/OTHER/Corporate	\$0			\$0	\$0	\$0	\$0	\$0	\$0
45100061002101	MISCSVSREV/MEA/OTHER/Corporate	\$0	DMND		\$0	\$0	\$0	\$0	\$0	\$0
45100246002101	MISCSVSREV/Hilcorp/OTHER/Corporate	(\$648)	DMND		(\$648)	\$0	\$0	\$0	\$0	\$0
45100649002101	MISCSVSREV/TES/MARGAS/OTHER/Corporate	(\$7,776)	DMND		(\$7,776)	\$0	\$0	\$0	\$0	\$0
45400000002101	RENTELPROP/GENERAL/OTHER/Corporate	\$0	DMND		\$0	\$0	\$0	\$0	\$0	\$0
45600000002101	OTHELECREV/GENERAL/OTHER/Corporate	(\$294,902)	DMND		(\$294,902)	\$0	\$0	\$0	\$0	\$0
44710063002101	RESLSREA/HEA/OTHER/Corporate	(\$28,117)	DMND		(\$28,117)	\$0	\$0	\$0	\$0	\$0
44710073002101	RESLSREA/GVEA/OTHER/Corporate	(\$1,850,451)	DMND		(\$1,850,451)	\$0	\$0	\$0	\$0	\$0
44730061002101	PWRPLSLOTH/MEA/OTHER/Corporate	(\$1,064,417)	DMND		(\$1,064,417)	\$0	\$0	\$0	\$0	\$0
45300105002102	SALESWATER/AWWU/OTHER/Corp - MLP	(\$199,738)	DMND		(\$199,738)	\$0	\$0	\$0	\$0	\$0
45900000002101	REC SALES/GENERAL/OTHER/Corporate	(\$149,966)	DMND		(\$149,966)	\$0	\$0	\$0	\$0	\$0
Total Other Operating Revenues		(\$3,596,014)			\$0	(\$3,596,014)	\$0	\$0	\$0	\$0
Fuel Expense										
54710662007410	PRDFUELDSL/PLT1DSLFL/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54710664007410	PRDFUELDSL/PLT2ADSLFL/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720143007410	PRDFUELGAS/BELUGARU/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720245007410	PRDFUELGAS/FUELMGMT/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720500007410	PRDFUELGAS/BLGAHILCRP/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720546007410	PRDFUELGAS/PLANT1HILC/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720547007410	PRDFUELGAS/PLANT2HILC/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720548007410	PRDFUELGAS/PLANT2AHIL/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720566007410	PRDFUELGAS/SPPFURIE/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720600002101	PRDFUELGAS/CLRCRDS/OTHER/Corporate	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54720613007410	PRDFUELGAS/SPPHILLGCY/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54721245007410	FUELSTRGE/FUELMGMT/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54721245125440	FUELSTRGE/FUELMGMT/DACL/BelugaGP	\$14,291	ENRG		\$14,291	\$0	\$0	\$0	\$0	\$0
54721246007410	FUELSTRGE/Hilcorp/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54750061007410	FUELTRANSP/MEA/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0
54750246007410	FUELTRANSP/Hilcorp/OTHER/SystemCont	\$0	ENRG		\$0	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Total	Classification		Demand	Retail Customer Related				
			Factor	Energy		Plant	Accounting	Revenue	Lighting	Secondary
54750477007410	FUELTRANSP/IGT-ENSTAR/OTHER/SystemCont	\$0	ENRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54750615007410	FUELTRANSP/SPPENSTAR/OTHER/SystemCont	\$0	ENRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54750616007410	FUELTRANSP/PLNT1ENSTR/OTHER/SystemCont	\$0	ENRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54750617007410	FUELTRANSP/PLNT2ENSTR/OTHER/SystemCont	\$0	ENRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54750618007410	FUELTRANSP/PLNT2AENST/OTHER/SystemCont	\$0	ENRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54750648007410	FUELTRANSP/HARVESKBPL/OTHER/SystemCont	\$0	ENRG	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fuel Expense		\$14,291		\$14,291	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Production Expense										
50800000035900	STMOPSUPEX/GENERAL/MLSP/MLPGP22A	\$53,183	ED04	\$47,865	\$5,318	\$0	\$0	\$0	\$0	\$0
50800000035950	STMOPSUPEX/GENERAL/MLSP/MLPP2AU11W	\$62,365	ED04	\$56,129	\$6,237	\$0	\$0	\$0	\$0	\$0
50800000065700	STMOPSUPEX/GENERAL/UTILITIES/SPPGEN	\$7,952	ED04	\$7,157	\$795	\$0	\$0	\$0	\$0	\$0
50800000065900	STMOPSUPEX/GENERAL/UTILITIES/MLPGP22A	\$340,982	ED04	\$306,884	\$34,098	\$0	\$0	\$0	\$0	\$0
51200000015900	STMMNTBOIL/GENERAL/LABOR/MLPGP22A	\$571	ED04	\$514	\$57	\$0	\$0	\$0	\$0	\$0
51200000025700	STMMNTBOIL/GENERAL/PFCT/SPPGEN	\$3,000	ED04	\$2,700	\$300	\$0	\$0	\$0	\$0	\$0
51200000025721	STMMNTBOIL/GENERAL/PFCT/UNIT12OTSG	\$24,646	ED04	\$22,181	\$2,465	\$0	\$0	\$0	\$0	\$0
51200000145900	STMMNTBOIL/GENERAL/ILCD/MLPGP22A	\$307	ED04	\$277	\$31	\$0	\$0	\$0	\$0	\$0
51210000015700	STMMNTRTN/GENERAL/LABOR/SPPGEN	\$112,982	ED01	\$11,298	\$101,684	\$0	\$0	\$0	\$0	\$0
51210000015711	STMMNTRTN/GENERAL/LABOR/UNIT11OTSG	\$636	ED01	\$64	\$572	\$0	\$0	\$0	\$0	\$0
51210000015900	STMMNTRTN/GENERAL/LABOR/MLPGP22A	\$1,608	ED01	\$161	\$1,447	\$0	\$0	\$0	\$0	\$0
51210000015909	STMMNTRTN/GENERAL/LABOR/MLPP2AU9	\$1,995	ED01	\$200	\$1,796	\$0	\$0	\$0	\$0	\$0
51210000015910	STMMNTRTN/GENERAL/LABOR/MLPP2AU10	\$633	ED01	\$63	\$570	\$0	\$0	\$0	\$0	\$0
51210000015911	STMMNTRTN/GENERAL/LABOR/MLPP2AU11	\$80,722	ED01	\$8,072	\$72,650	\$0	\$0	\$0	\$0	\$0
51210000025700	STMMNTRTN/GENERAL/PFCT/SPPGEN	\$70,053	ED04	\$63,048	\$7,005	\$0	\$0	\$0	\$0	\$0
51210000025909	STMMNTRTN/GENERAL/PFCT/MLPP2AU9	\$13,163	ED04	\$11,847	\$1,316	\$0	\$0	\$0	\$0	\$0
51210000025910	STMMNTRTN/GENERAL/PFCT/MLPP2AU10	\$3,738	ED04	\$3,364	\$374	\$0	\$0	\$0	\$0	\$0
51210000035700	STMMNTRTN/GENERAL/MLSP/SPPGEN	\$90,614	ED04	\$81,553	\$9,061	\$0	\$0	\$0	\$0	\$0
51210000035900	STMMNTRTN/GENERAL/MLSP/MLPGP22A	\$77	ED04	\$69	\$8	\$0	\$0	\$0	\$0	\$0
51210000035909	STMMNTRTN/GENERAL/MLSP/MLPP2AU9	\$281	ED04	\$253	\$28	\$0	\$0	\$0	\$0	\$0
51210000035910	STMMNTRTN/GENERAL/MLSP/MLPP2AU10	\$1,968	ED04	\$1,771	\$197	\$0	\$0	\$0	\$0	\$0
51210000145700	STMMNTRTN/GENERAL/ILCD/SPPGEN	\$52,987	ED01	\$5,299	\$47,688	\$0	\$0	\$0	\$0	\$0
51210000145711	STMMNTRTN/GENERAL/ILCD/UNIT11OTSG	\$352	ED01	\$35	\$317	\$0	\$0	\$0	\$0	\$0
51210000145900	STMMNTRTN/GENERAL/ILCD/MLPGP22A	\$737	ED01	\$74	\$664	\$0	\$0	\$0	\$0	\$0
51210000145909	STMMNTRTN/GENERAL/ILCD/MLPP2AU9	\$960	ED01	\$96	\$864	\$0	\$0	\$0	\$0	\$0
51210000145910	STMMNTRTN/GENERAL/ILCD/MLPP2AU10	\$280	ED01	\$28	\$252	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
51210000145911	STMMNTRTN/GENERAL/ILCD/MLPP2AU11	\$35,636	ED01	\$3,564	\$32,073	\$0	\$0	\$0	\$0	\$0
51230000015711	STMMNTUNSC/GENERAL/LABOR/UNIT11OTSG	\$872	ED01	\$87	\$785	\$0	\$0	\$0	\$0	\$0
51230000015721	STMMNTUNSC/GENERAL/LABOR/UNIT12OTSG	\$1,129	ED01	\$113	\$1,016	\$0	\$0	\$0	\$0	\$0
51230000025721	STMMNTUNSC/GENERAL/PFCT/UNIT12OTSG	\$6,967	ED04	\$6,270	\$697	\$0	\$0	\$0	\$0	\$0
51230000035711	STMMNTUNSC/GENERAL/MLSP/UNIT11OTSG	(\$40)	ED04	(\$36)	(\$4)	\$0	\$0	\$0	\$0	\$0
51230000035731	STMMNTUNSC/GENERAL/MLSP/UNIT13OTSG	\$331	ED04	\$298	\$33	\$0	\$0	\$0	\$0	\$0
51230000035910	STMMNTUNSC/GENERAL/MLSP/MLPP2AU10	\$1,295	ED04	\$1,166	\$130	\$0	\$0	\$0	\$0	\$0
51230000145711	STMMNTUNSC/GENERAL/ILCD/UNIT11OTSG	\$452	ED01	\$45	\$407	\$0	\$0	\$0	\$0	\$0
51230000145721	STMMNTUNSC/GENERAL/ILCD/UNIT12OTSG	\$551	ED01	\$55	\$495	\$0	\$0	\$0	\$0	\$0
51230000145910	STMMNTUNSC/GENERAL/ILCD/MLPP2AU10	(\$13)	ED01	(\$1)	(\$12)	\$0	\$0	\$0	\$0	\$0
51296601052101	STEAMWHSCL/CLRLBR/CALC/Corporate	\$19,367	ED04	\$17,431	\$1,937	\$0	\$0	\$0	\$0	\$0
51296602052101	STEAMWHSCL/CLRPROFSVC/CALC/Corporate	\$110	ED04	\$99	\$11	\$0	\$0	\$0	\$0	\$0
51296603052101	STEAMWHSCL/CLROTHER/CALC/Corporate	\$678	ED04	\$610	\$68	\$0	\$0	\$0	\$0	\$0
51296607052101	STEAMWHSCL/CLRVHCLFL/CALC/Corporate	\$22	ED04	\$20	\$2	\$0	\$0	\$0	\$0	\$0
51296609052101	STEAMWHSCL/CLRLEASES/CALC/Corporate	\$4,445	ED04	\$4,001	\$445	\$0	\$0	\$0	\$0	\$0
51300000025750	STMMNTELEC/GENERAL/PFCT/UNIT10WSC	\$5,934	ED04	\$5,340	\$593	\$0	\$0	\$0	\$0	\$0
51300000025911	STMMNTELEC/GENERAL/PFCT/MLPP2AU11	\$11,303	ED04	\$10,173	\$1,130	\$0	\$0	\$0	\$0	\$0
51300000025950	STMMNTELEC/GENERAL/PFCT/MLPP2AU11W	\$6,199	ED04	\$5,579	\$620	\$0	\$0	\$0	\$0	\$0
51300696035900	STMMNTELEC/Environmnt/MLSP/MLPGP22A	\$1,127	ED04	\$1,015	\$113	\$0	\$0	\$0	\$0	\$0
51310000005911	STMMNELROU/GENERAL/OTHER/MLPP2AU11	\$0	ED01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51310000015740	STMMNELROU/GENERAL/LABOR/UNIT10STG	\$7,957	ED01	\$796	\$7,162	\$0	\$0	\$0	\$0	\$0
51310000015911	STMMNELROU/GENERAL/LABOR/MLPP2AU11	\$9,434	ED01	\$943	\$8,491	\$0	\$0	\$0	\$0	\$0
51310000025700	STMMNELROU/GENERAL/PFCT/SPPGEN	\$6,733	ED04	\$6,060	\$673	\$0	\$0	\$0	\$0	\$0
51310000025740	STMMNELROU/GENERAL/PFCT/UNIT10STG	\$24,550	ED04	\$22,095	\$2,455	\$0	\$0	\$0	\$0	\$0
51310000025911	STMMNELROU/GENERAL/PFCT/MLPP2AU11	\$19,454	ED04	\$17,509	\$1,945	\$0	\$0	\$0	\$0	\$0
51310000035750	STMMNELROU/GENERAL/MLSP/UNIT10WSC	\$86,708	ED04	\$78,037	\$8,671	\$0	\$0	\$0	\$0	\$0
51310000035911	STMMNELROU/GENERAL/MLSP/MLPP2AU11	\$14,248	ED04	\$12,823	\$1,425	\$0	\$0	\$0	\$0	\$0
51310000145740	STMMNELROU/GENERAL/ILCD/UNIT10STG	\$4,443	ED01	\$444	\$3,998	\$0	\$0	\$0	\$0	\$0
51310000145911	STMMNELROU/GENERAL/ILCD/MLPP2AU11	\$3,287	ED01	\$329	\$2,958	\$0	\$0	\$0	\$0	\$0
513300000015740	STMMNTUNS/GENERAL/LABOR/UNIT10STG	\$5,574	ED01	\$557	\$5,016	\$0	\$0	\$0	\$0	\$0
513300000015750	STMMNTUNS/GENERAL/LABOR/UNIT10WSC	\$1,271	ED01	\$127	\$1,144	\$0	\$0	\$0	\$0	\$0
513300000015911	STMMNTUNS/GENERAL/LABOR/MLPP2AU11	\$3,648	ED01	\$365	\$3,283	\$0	\$0	\$0	\$0	\$0
51330000025740	STMMNTUNS/GENERAL/PFCT/UNIT10STG	\$272	ED04	\$245	\$27	\$0	\$0	\$0	\$0	\$0
51330000025750	STMMNTUNS/GENERAL/PFCT/UNIT10WSC	\$5,732	ED04	\$5,159	\$573	\$0	\$0	\$0	\$0	\$0
51330000035740	STMMNTUNS/GENERAL/MLSP/UNIT10STG	\$32,228	ED04	\$29,006	\$3,223	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
51330000035750	STMMNTUNS/GENERAL/MLSP/UNIT10WSC	\$6,048	ED04	\$5,443	\$605	\$0	\$0	\$0	\$0	\$0
51330000035911	STMMNTUNS/GENERAL/MLSP/MLPP2AU11	\$773	ED04	\$696	\$77	\$0	\$0	\$0	\$0	\$0
51330000035950	STMMNTUNS/GENERAL/MLSP/MLPP2AU11W	\$289	ED04	\$260	\$29	\$0	\$0	\$0	\$0	\$0
51330000145740	STMMNTUNS/GENERAL/ILCD/UNIT10STG	\$2,407	ED01	\$241	\$2,166	\$0	\$0	\$0	\$0	\$0
51330000145750	STMMNTUNS/GENERAL/ILCD/UNIT10WSC	\$713	ED01	\$71	\$641	\$0	\$0	\$0	\$0	\$0
51330000145911	STMMNTUNS/GENERAL/ILCD/MLPP2AU11	\$418	ED01	\$42	\$377	\$0	\$0	\$0	\$0	\$0
51410000015750	STMMNTROU/GENERAL/LABOR/UNIT10WSC	\$318	ED01	\$32	\$286	\$0	\$0	\$0	\$0	\$0
51410000015950	STMMNTROU/GENERAL/LABOR/MLPP2AU11W	\$1,085	ED01	\$108	\$976	\$0	\$0	\$0	\$0	\$0
51410000145750	STMMNTROU/GENERAL/ILCD/UNIT10WSC	\$179	ED01	\$18	\$161	\$0	\$0	\$0	\$0	\$0
51410000145950	STMMNTROU/GENERAL/ILCD/MLPP2AU11W	\$562	ED01	\$56	\$506	\$0	\$0	\$0	\$0	\$0
51430000035950	STMPLTUNSC/GENERAL/MLSP/MLPP2AU11W	\$365	ED04	\$329	\$37	\$0	\$0	\$0	\$0	\$0
53500000005500	HYDOPSUPV/GENERAL/OTHER/Eklt	\$30,645	ED04	\$27,581	\$3,065	\$0	\$0	\$0	\$0	\$0
53500000015410	HYDOPSUPV/GENERAL/LABOR/CLGP	\$515	ED01	\$52	\$464	\$0	\$0	\$0	\$0	\$0
53500000015500	HYDOPSUPV/GENERAL/LABOR/Eklt	(\$231)	ED01	(\$23)	(\$208)	\$0	\$0	\$0	\$0	\$0
53500000025410	HYDOPSUPV/GENERAL/PFCT/CLGP	\$26,711	ED04	\$24,040	\$2,671	\$0	\$0	\$0	\$0	\$0
535000000145410	HYDOPSUPV/GENERAL/ILCD/CLGP	\$299	ED01	\$30	\$269	\$0	\$0	\$0	\$0	\$0
535000000145500	HYDOPSUPV/GENERAL/ILCD/Eklt	(\$169)	ED01	(\$17)	(\$152)	\$0	\$0	\$0	\$0	\$0
53800000005410	HYDELECEXP/GENERAL/OTHER/CLGP	\$234	ED04	\$211	\$23	\$0	\$0	\$0	\$0	\$0
53800000005500	HYDELECEXP/GENERAL/OTHER/Eklt	\$125,635	ED04	\$113,071	\$12,563	\$0	\$0	\$0	\$0	\$0
53800000015410	HYDELECEXP/GENERAL/LABOR/CLGP	\$230,680	ED01	\$23,068	\$207,612	\$0	\$0	\$0	\$0	\$0
538000000145410	HYDELECEXP/GENERAL/ILCD/CLGP	\$128,951	ED01	\$12,895	\$116,056	\$0	\$0	\$0	\$0	\$0
53900000005005	HYDMISDHYD/GENERAL/OTHER/PeakHydro	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53900000005410	HYDMISDHYD/GENERAL/OTHER/CLGP	\$1,002	ED04	\$902	\$100	\$0	\$0	\$0	\$0	\$0
53900000005500	HYDMISDHYD/GENERAL/OTHER/Eklt	\$156,534	ED04	\$140,881	\$15,653	\$0	\$0	\$0	\$0	\$0
53900000015410	HYDMISDHYD/GENERAL/LABOR/CLGP	\$20,178	ED01	\$2,018	\$18,161	\$0	\$0	\$0	\$0	\$0
53900000015500	HYDMISDHYD/GENERAL/LABOR/Eklt	\$75,515	ED01	\$7,551	\$67,963	\$0	\$0	\$0	\$0	\$0
53900000025410	HYDMISDHYD/GENERAL/PFCT/CLGP	\$56,367	ED04	\$50,731	\$5,637	\$0	\$0	\$0	\$0	\$0
53900000035410	HYDMISDHYD/GENERAL/MLSP/CLGP	\$13,648	ED04	\$12,284	\$1,365	\$0	\$0	\$0	\$0	\$0
53900000035500	HYDMISDHYD/GENERAL/MLSP/Eklt	\$2,140	ED04	\$1,926	\$214	\$0	\$0	\$0	\$0	\$0
53900000045410	HYDMISDHYD/GENERAL/TRANS/CLGP	\$607	ED04	\$546	\$61	\$0	\$0	\$0	\$0	\$0
53900000045500	HYDMISDHYD/GENERAL/TRANS/Eklt	\$719	ED04	\$647	\$72	\$0	\$0	\$0	\$0	\$0
53900000075410	HYDMISDHYD/GENERAL/FUEL/CLGP	\$19,850	ED04	\$17,865	\$1,985	\$0	\$0	\$0	\$0	\$0
53900000105410	HYDMISDHYD/GENERAL/SWCL/CLGP	\$386	ED04	\$348	\$39	\$0	\$0	\$0	\$0	\$0
53900000145005	HYDMISDHYD/GENERAL/ILCD/PeakHydro	\$32	ED01	\$3	\$29	\$0	\$0	\$0	\$0	\$0
53900000145410	HYDMISDHYD/GENERAL/ILCD/CLGP	\$10,587	ED01	\$1,059	\$9,529	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
53900000145500	HYDMISDHYD/GENERAL/ILCD/Eklt	\$53,183	ED01	\$5,318	\$47,865	\$0	\$0	\$0	\$0	\$0
53900532219301	HYDMISDHYD/PRFTRNING/TRED/HumanRes	\$2,188	ED04	\$1,969	\$219	\$0	\$0	\$0	\$0	\$0
53900635025410	HYDMISDHYD/GOVTPMTLIC/PFCT/CLGP	\$35,240	ED04	\$31,716	\$3,524	\$0	\$0	\$0	\$0	\$0
53900635095410	HYDMISDHYD/GOVTPMTLIC/LEASES/CLGP	\$0	ED01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53910000015410	HYDROGENPR/GENERAL/LABOR/CLGP	\$16,541	ED01	\$1,654	\$14,887	\$0	\$0	\$0	\$0	\$0
53910000145410	HYDROGENPR/GENERAL/ILCD/CLGP	\$8,565	ED01	\$856	\$7,708	\$0	\$0	\$0	\$0	\$0
53930000015500	HYDROGENCO/GENERAL/LABOR/Eklt	\$769	ED01	\$77	\$692	\$0	\$0	\$0	\$0	\$0
53930000145410	HYDROGENCO/GENERAL/ILCD/CLGP	(\$12)	ED01	(\$1)	(\$10)	\$0	\$0	\$0	\$0	\$0
53930000145500	HYDROGENCO/GENERAL/ILCD/Eklt	\$373	ED01	\$37	\$336	\$0	\$0	\$0	\$0	\$0
54000635095410	HYDRORENT/GOVTPMTLIC/LEASES/CLGP	\$200,127	ED04	\$180,114	\$20,013	\$0	\$0	\$0	\$0	\$0
54100000005410	HYDMTSUPV/GENERAL/OTHER/CLGP	\$13	ED04	\$12	\$1	\$0	\$0	\$0	\$0	\$0
54100000005500	HYDMTSUPV/GENERAL/OTHER/Eklt	\$21,308	ED04	\$19,177	\$2,131	\$0	\$0	\$0	\$0	\$0
54100000015410	HYDMTSUPV/GENERAL/LABOR/CLGP	\$49,985	ED01	\$4,999	\$44,987	\$0	\$0	\$0	\$0	\$0
54100000035410	HYDMTSUPV/GENERAL/MLSP/CLGP	\$167	ED04	\$150	\$17	\$0	\$0	\$0	\$0	\$0
54100000145410	HYDMTSUPV/GENERAL/ILCD/CLGP	\$33,212	ED01	\$3,321	\$29,891	\$0	\$0	\$0	\$0	\$0
54100000145500	HYDMTSUPV/GENERAL/ILCD/Eklt	(\$369)	ED01	(\$37)	(\$332)	\$0	\$0	\$0	\$0	\$0
54110000145410	HYDRMTSURO/GENERAL/ILCD/CLGP	(\$1,261)	ED01	(\$126)	(\$1,135)	\$0	\$0	\$0	\$0	\$0
54200000005500	HYDMTSTR/GENERAL/OTHER/Eklt	\$17,932	ED04	\$16,139	\$1,793	\$0	\$0	\$0	\$0	\$0
54200000007510	HYDMTSTR/GENERAL/OTHER/ContrComm	\$26	ED04	\$23	\$3	\$0	\$0	\$0	\$0	\$0
54200000015500	HYDMTSTR/GENERAL/LABOR/Eklt	\$843	ED01	\$84	\$758	\$0	\$0	\$0	\$0	\$0
54200000017510	HYDMTSTR/GENERAL/LABOR/ContrComm	\$2,378	ED01	\$238	\$2,140	\$0	\$0	\$0	\$0	\$0
54200000037510	HYDMTSTR/GENERAL/MLSP/ContrComm	\$349	ED04	\$314	\$35	\$0	\$0	\$0	\$0	\$0
54200000145410	HYDMTSTR/GENERAL/ILCD/CLGP	(\$20)	ED01	(\$2)	(\$18)	\$0	\$0	\$0	\$0	\$0
54200000145500	HYDMTSTR/GENERAL/ILCD/Eklt	\$518	ED01	\$52	\$466	\$0	\$0	\$0	\$0	\$0
54200000147510	HYDMTSTR/GENERAL/ILCD/ContrComm	\$1,195	ED01	\$120	\$1,076	\$0	\$0	\$0	\$0	\$0
54200051147668	HYDMTSTR/DRAFTNG/ILCD/CAD/GIS	(\$176)	ED01	(\$18)	(\$159)	\$0	\$0	\$0	\$0	\$0
54210000015410	HYDSTRROU/GENERAL/LABOR/CLGP	\$3,680	ED01	\$368	\$3,312	\$0	\$0	\$0	\$0	\$0
54210000015500	HYDSTRROU/GENERAL/LABOR/Eklt	\$609	ED01	\$61	\$548	\$0	\$0	\$0	\$0	\$0
54210000035410	HYDSTRROU/GENERAL/MLSP/CLGP	\$710	ED04	\$639	\$71	\$0	\$0	\$0	\$0	\$0
54210000145410	HYDSTRROU/GENERAL/ILCD/CLGP	\$1,490	ED01	\$149	\$1,341	\$0	\$0	\$0	\$0	\$0
54210000145500	HYDSTRROU/GENERAL/ILCD/Eklt	\$375	ED01	\$37	\$337	\$0	\$0	\$0	\$0	\$0
54230000015410	HYDSTRUNSC/GENERAL/LABOR/CLGP	\$8,462	ED01	\$846	\$7,616	\$0	\$0	\$0	\$0	\$0
54230000035410	HYDSTRUNSC/GENERAL/MLSP/CLGP	\$34,657	ED01	\$3,466	\$31,191	\$0	\$0	\$0	\$0	\$0
54230000145410	HYDSTRUNSC/GENERAL/ILCD/CLGP	\$3,663	ED01	\$366	\$3,297	\$0	\$0	\$0	\$0	\$0
54230000145500	HYDSTRUNSC/GENERAL/ILCD/Eklt	(\$155)	ED01	(\$15)	(\$139)	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54300000005500	HYDMTRES/GENERAL/OTHER/Eklt	\$2,444	ED04	\$2,200	\$244	\$0	\$0	\$0	\$0	\$0
54300000015410	HYDMTRES/GENERAL/LABOR/CLGP	\$5,692	ED01	\$569	\$5,123	\$0	\$0	\$0	\$0	\$0
54300000025410	HYDMTRES/GENERAL/PFCT/CLGP	\$14,519	ED04	\$13,067	\$1,452	\$0	\$0	\$0	\$0	\$0
54300000025500	HYDMTRES/GENERAL/PFCT/Eklt	\$14,787	ED04	\$13,308	\$1,479	\$0	\$0	\$0	\$0	\$0
54300000035410	HYDMTRES/GENERAL/MLSP/CLGP	\$4,766	ED04	\$4,289	\$477	\$0	\$0	\$0	\$0	\$0
54300000145410	HYDMTRES/GENERAL/ILCD/CLGP	\$2,839	ED01	\$284	\$2,555	\$0	\$0	\$0	\$0	\$0
54300025025410	HYDMTRES/DAMSAFETY/PFCT/CLGP	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54300025145410	HYDMTRES/DAMSAFETY/ILCD/CLGP	(\$85)	ED01	(\$9)	(\$77)	\$0	\$0	\$0	\$0	\$0
54300635025410	HYDMTRES/GOVTPMTLIC/PFCT/CLGP	\$79,821	ED04	\$71,839	\$7,982	\$0	\$0	\$0	\$0	\$0
54310000015410	HYDRESROU/GENERAL/LABOR/CLGP	\$4,192	ED01	\$419	\$3,773	\$0	\$0	\$0	\$0	\$0
54310000145410	HYDRESROU/GENERAL/ILCD/CLGP	\$2,114	ED01	\$211	\$1,902	\$0	\$0	\$0	\$0	\$0
54330000015410	HYDRRESUNS/GENERAL/LABOR/CLGP	\$4,427	ED01	\$443	\$3,984	\$0	\$0	\$0	\$0	\$0
54330000145410	HYDRRESUNS/GENERAL/ILCD/CLGP	\$1,902	ED01	\$190	\$1,711	\$0	\$0	\$0	\$0	\$0
54400000005410	HYDMTELPL/GENERAL/OTHER/CLGP	\$13	ED04	\$12	\$1	\$0	\$0	\$0	\$0	\$0
54400000005500	HYDMTELPL/GENERAL/OTHER/Eklt	\$219,814	ED04	\$197,833	\$21,981	\$0	\$0	\$0	\$0	\$0
54400000015410	HYDMTELPL/GENERAL/LABOR/CLGP	\$15,919	ED01	\$1,592	\$14,327	\$0	\$0	\$0	\$0	\$0
54400000015411	HYDMTELPL/GENERAL/LABOR/Clu1	\$3,411	ED01	\$341	\$3,070	\$0	\$0	\$0	\$0	\$0
54400000015412	HYDMTELPL/GENERAL/LABOR/Clu2	\$14,395	ED01	\$1,440	\$12,956	\$0	\$0	\$0	\$0	\$0
54400000025410	HYDMTELPL/GENERAL/PFCT/CLGP	(\$2,795)	ED04	(\$2,516)	(\$280)	\$0	\$0	\$0	\$0	\$0
54400000025412	HYDMTELPL/GENERAL/PFCT/Clu2	\$2,500	ED04	\$2,250	\$250	\$0	\$0	\$0	\$0	\$0
54400000035410	HYDMTELPL/GENERAL/MLSP/CLGP	\$14,891	ED04	\$13,402	\$1,489	\$0	\$0	\$0	\$0	\$0
54400000035411	HYDMTELPL/GENERAL/MLSP/Clu1	\$446	ED04	\$402	\$45	\$0	\$0	\$0	\$0	\$0
54400000035412	HYDMTELPL/GENERAL/MLSP/Clu2	\$181	ED04	\$163	\$18	\$0	\$0	\$0	\$0	\$0
54400000085500	HYDMTELPL/GENERAL/VHPS/Eklt	\$314	ED04	\$283	\$31	\$0	\$0	\$0	\$0	\$0
54400000145410	HYDMTELPL/GENERAL/ILCD/CLGP	\$8,707	ED01	\$871	\$7,837	\$0	\$0	\$0	\$0	\$0
54400000145411	HYDMTELPL/GENERAL/ILCD/Clu1	\$1,699	ED01	\$170	\$1,529	\$0	\$0	\$0	\$0	\$0
54400000145412	HYDMTELPL/GENERAL/ILCD/Clu2	\$6,398	ED01	\$640	\$5,758	\$0	\$0	\$0	\$0	\$0
54400000145500	HYDMTELPL/GENERAL/ILCD/Eklt	(\$5,030)	ED01	(\$503)	(\$4,527)	\$0	\$0	\$0	\$0	\$0
54410000005411	HYDMNTROU/GENERAL/OTHER/Clu1	\$1,478	ED04	\$1,330	\$148	\$0	\$0	\$0	\$0	\$0
54410000015410	HYDMNTROU/GENERAL/LABOR/CLGP	\$14,523	ED01	\$1,452	\$13,071	\$0	\$0	\$0	\$0	\$0
54410000015411	HYDMNTROU/GENERAL/LABOR/Clu1	\$24,364	ED01	\$2,436	\$21,927	\$0	\$0	\$0	\$0	\$0
54410000015412	HYDMNTROU/GENERAL/LABOR/Clu2	\$35,642	ED01	\$3,564	\$32,078	\$0	\$0	\$0	\$0	\$0
54410000015501	HYDMNTROU/GENERAL/LABOR/MLPEKL1	\$7,028	ED01	\$703	\$6,325	\$0	\$0	\$0	\$0	\$0
54410000025410	HYDMNTROU/GENERAL/PFCT/CLGP	(\$1,579)	ED04	(\$1,421)	(\$158)	\$0	\$0	\$0	\$0	\$0
54410000025411	HYDMNTROU/GENERAL/PFCT/Clu1	\$12,750	ED04	\$11,475	\$1,275	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54410000025412	HYDMNTROU/GENERAL/PFCT/Clu2	\$5,150	ED04	\$4,635	\$515	\$0	\$0	\$0	\$0	\$0
54410000035410	HYDMNTROU/GENERAL/MLSP/CLGP	\$6,178	ED04	\$5,560	\$618	\$0	\$0	\$0	\$0	\$0
54410000035411	HYDMNTROU/GENERAL/MLSP/Clu1	\$1,676	ED04	\$1,509	\$168	\$0	\$0	\$0	\$0	\$0
54410000035412	HYDMNTROU/GENERAL/MLSP/Clu2	\$3,187	ED04	\$2,868	\$319	\$0	\$0	\$0	\$0	\$0
54410000045411	HYDMNTROU/GENERAL/TRANS/Clu1	\$6,656	ED04	\$5,991	\$666	\$0	\$0	\$0	\$0	\$0
54410000045412	HYDMNTROU/GENERAL/TRANS/Clu2	\$3,131	ED04	\$2,818	\$313	\$0	\$0	\$0	\$0	\$0
54410000145410	HYDMNTROU/GENERAL/ILCD/CLGP	\$5,982	ED01	\$598	\$5,384	\$0	\$0	\$0	\$0	\$0
54410000145411	HYDMNTROU/GENERAL/ILCD/Clu1	\$10,984	ED01	\$1,098	\$9,885	\$0	\$0	\$0	\$0	\$0
54410000145412	HYDMNTROU/GENERAL/ILCD/Clu2	\$16,819	ED01	\$1,682	\$15,137	\$0	\$0	\$0	\$0	\$0
54410000145500	HYDMNTROU/GENERAL/ILCD/Eklt	(\$166)	ED01	(\$17)	(\$150)	\$0	\$0	\$0	\$0	\$0
54410000145501	HYDMNTROU/GENERAL/ILCD/MLPEKL1	\$3,518	ED01	\$352	\$3,166	\$0	\$0	\$0	\$0	\$0
54420000145410	HYDMNTUNSC/GENERAL/ILCD/CLGP	(\$13)	ED01	(\$1)	(\$12)	\$0	\$0	\$0	\$0	\$0
54430000005412	HYDMTGENU/GENERAL/OTHER/Clu2	\$192	ED04	\$172	\$19	\$0	\$0	\$0	\$0	\$0
54430000015410	HYDMTGENU/GENERAL/LABOR/CLGP	\$10,330	ED01	\$1,033	\$9,297	\$0	\$0	\$0	\$0	\$0
54430000015411	HYDMTGENU/GENERAL/LABOR/Clu1	\$9,301	ED01	\$930	\$8,371	\$0	\$0	\$0	\$0	\$0
54430000015412	HYDMTGENU/GENERAL/LABOR/Clu2	\$4,073	ED01	\$407	\$3,666	\$0	\$0	\$0	\$0	\$0
54430000015501	HYDMTGENU/GENERAL/LABOR/MLPEKL1	\$2,010	ED01	\$201	\$1,809	\$0	\$0	\$0	\$0	\$0
54430000035412	HYDMTGENU/GENERAL/MLSP/Clu2	\$130	ED04	\$117	\$13	\$0	\$0	\$0	\$0	\$0
54430000145410	HYDMTGENU/GENERAL/ILCD/CLGP	\$5,238	ED01	\$524	\$4,714	\$0	\$0	\$0	\$0	\$0
54430000145411	HYDMTGENU/GENERAL/ILCD/Clu1	\$4,667	ED01	\$467	\$4,200	\$0	\$0	\$0	\$0	\$0
54430000145412	HYDMTGENU/GENERAL/ILCD/Clu2	\$2,105	ED01	\$210	\$1,894	\$0	\$0	\$0	\$0	\$0
54430000145500	HYDMTGENU/GENERAL/ILCD/Eklt	(\$5)	ED01	(\$0)	(\$4)	\$0	\$0	\$0	\$0	\$0
54430000145501	HYDMTGENU/GENERAL/ILCD/MLPEKL1	\$1,069	ED01	\$107	\$962	\$0	\$0	\$0	\$0	\$0
54430000145502	HYDMTGENU/GENERAL/ILCD/MLPEKL2	(\$7)	ED01	(\$1)	(\$6)	\$0	\$0	\$0	\$0	\$0
54430010145410	HYDMTGENU/COR EQ MNT/ILCD/CLGP	(\$51)	ED01	(\$5)	(\$46)	\$0	\$0	\$0	\$0	\$0
54500000005500	HYDMTMISPL/GENERAL/OTHER/Eklt	\$5,560	ED04	\$5,004	\$556	\$0	\$0	\$0	\$0	\$0
54500000015410	HYDMTMISPL/GENERAL/LABOR/CLGP	\$12,025	ED01	\$1,203	\$10,823	\$0	\$0	\$0	\$0	\$0
54500000025410	HYDMTMISPL/GENERAL/PFCT/CLGP	\$29,504	ED04	\$26,554	\$2,950	\$0	\$0	\$0	\$0	\$0
54500000035410	HYDMTMISPL/GENERAL/MLSP/CLGP	\$14,309	ED04	\$12,878	\$1,431	\$0	\$0	\$0	\$0	\$0
54500000145410	HYDMTMISPL/GENERAL/ILCD/CLGP	\$5,291	ED01	\$529	\$4,762	\$0	\$0	\$0	\$0	\$0
54500000145500	HYDMTMISPL/GENERAL/ILCD/Eklt	(\$33)	ED01	(\$3)	(\$30)	\$0	\$0	\$0	\$0	\$0
54500635015410	HYDMTMISPL/GOVTPMTLIC/LABOR/CLGP	\$19,904	ED01	\$1,990	\$17,913	\$0	\$0	\$0	\$0	\$0
54500635145410	HYDMTMISPL/GOVTPMTLIC/ILCD/CLGP	\$10,791	ED01	\$1,079	\$9,712	\$0	\$0	\$0	\$0	\$0
54510000015410	HYDMTMSCRO/GENERAL/LABOR/CLGP	\$890	ED01	\$89	\$801	\$0	\$0	\$0	\$0	\$0
54510000145410	HYDMTMSCRO/GENERAL/ILCD/CLGP	\$486	ED01	\$49	\$437	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54530000145410	HYDMTMSUN/GENERAL/ILCD/CLGP	(\$44)	ED01	(\$4)	(\$40)	\$0	\$0	\$0	\$0	\$0
54600000015001	PRDOPSSUPV/GENERAL/LABOR/SrVPPwSup	\$143,536	ED01	\$14,354	\$129,183	\$0	\$0	\$0	\$0	\$0
54600000015101	PRDOPSSUPV/GENERAL/LABOR/GenTechSvc	\$8,978	ED01	\$898	\$8,080	\$0	\$0	\$0	\$0	\$0
54600000015459	PRDOPSSUPV/GENERAL/LABOR/Bel Camp	\$33,050	ED01	\$3,305	\$29,745	\$0	\$0	\$0	\$0	\$0
54600000015461	PRDOPSSUPV/GENERAL/LABOR/Anwh	\$262	ED01	\$26	\$236	\$0	\$0	\$0	\$0	\$0
54600000017530	PRDOPSSUPV/GENERAL/LABOR/SubRelEng	\$17,112	ED01	\$1,711	\$15,400	\$0	\$0	\$0	\$0	\$0
54600000017550	PRDOPSSUPV/GENERAL/LABOR/TechSvcAdm	\$26,519	ED01	\$2,652	\$23,867	\$0	\$0	\$0	\$0	\$0
54600000145001	PRDOPSSUPV/GENERAL/ILCD/SrVPPwSup	\$96,700	ED01	\$9,670	\$87,030	\$0	\$0	\$0	\$0	\$0
54600000145101	PRDOPSSUPV/GENERAL/ILCD/GenTechSvc	\$6,682	ED01	\$668	\$6,014	\$0	\$0	\$0	\$0	\$0
54600000145459	PRDOPSSUPV/GENERAL/ILCD/Bel Camp	\$18,662	ED01	\$1,866	\$16,796	\$0	\$0	\$0	\$0	\$0
54600000145461	PRDOPSSUPV/GENERAL/ILCD/Anwh	\$269	ED01	\$27	\$242	\$0	\$0	\$0	\$0	\$0
54600000147530	PRDOPSSUPV/GENERAL/ILCD/SubRelEng	\$12,616	ED01	\$1,262	\$11,355	\$0	\$0	\$0	\$0	\$0
54600000147550	PRDOPSSUPV/GENERAL/ILCD/TechSvcAdm	\$20,023	ED01	\$2,002	\$18,021	\$0	\$0	\$0	\$0	\$0
54600000227530	PRDOPSSUPV/GENERAL/TOOLS/SubRelEng	\$39,819	ED04	\$35,837	\$3,982	\$0	\$0	\$0	\$0	\$0
54800000005700	PRDGENREXP/GENERAL/OTHER/SPPGEN	\$13	ED04	\$12	\$1	\$0	\$0	\$0	\$0	\$0
54800000005800	PRDGENREXP/GENERAL/OTHER/MLPP1GN	\$272	ED04	\$245	\$27	\$0	\$0	\$0	\$0	\$0
54800000005900	PRDGENREXP/GENERAL/OTHER/MLPGP22A	\$1,552	ED04	\$1,397	\$155	\$0	\$0	\$0	\$0	\$0
54800000015440	PRDGENREXP/GENERAL/LABOR/BelugaGP	\$639,426	ED01	\$63,943	\$575,483	\$0	\$0	\$0	\$0	\$0
54800000015700	PRDGENREXP/GENERAL/LABOR/SPPGEN	\$1,660,033	ED01	\$166,003	\$1,494,030	\$0	\$0	\$0	\$0	\$0
54800000015800	PRDGENREXP/GENERAL/LABOR/MLPP1GN	\$281,513	ED01	\$28,151	\$253,362	\$0	\$0	\$0	\$0	\$0
54800000015900	PRDGENREXP/GENERAL/LABOR/MLPGP22A	\$2,341,307	ED01	\$234,131	\$2,107,176	\$0	\$0	\$0	\$0	\$0
54800000025800	PRDGENREXP/GENERAL/PFCT/MLPP1GN	\$3,796	ED04	\$3,416	\$380	\$0	\$0	\$0	\$0	\$0
54800000025900	PRDGENREXP/GENERAL/PFCT/MLPGP22A	(\$1,089)	ED04	(\$980)	(\$109)	\$0	\$0	\$0	\$0	\$0
54800000035440	PRDGENREXP/GENERAL/MLSP/BelugaGP	\$357	ED04	\$321	\$36	\$0	\$0	\$0	\$0	\$0
54800000035700	PRDGENREXP/GENERAL/MLSP/SPPGEN	\$394,266	ED04	\$354,839	\$39,427	\$0	\$0	\$0	\$0	\$0
54800000035800	PRDGENREXP/GENERAL/MLSP/MLPP1GN	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54800000035900	PRDGENREXP/GENERAL/MLSP/MLPGP22A	\$280,611	ED04	\$252,550	\$28,061	\$0	\$0	\$0	\$0	\$0
54800000045440	PRDGENREXP/GENERAL/TRANS/BelugaGP	\$91	ED04	\$82	\$9	\$0	\$0	\$0	\$0	\$0
54800000145440	PRDGENREXP/GENERAL/ILCD/BelugaGP	\$339,801	ED01	\$33,980	\$305,821	\$0	\$0	\$0	\$0	\$0
54800000145700	PRDGENREXP/GENERAL/ILCD/SPPGEN	\$818,364	ED01	\$81,836	\$736,528	\$0	\$0	\$0	\$0	\$0
54800000145800	PRDGENREXP/GENERAL/ILCD/MLPP1GN	\$152,949	ED01	\$15,295	\$137,655	\$0	\$0	\$0	\$0	\$0
54800000145900	PRDGENREXP/GENERAL/ILCD/MLPGP22A	\$1,046,776	ED01	\$104,678	\$942,099	\$0	\$0	\$0	\$0	\$0
54800002147510	PRDGENREXP/STN RDS-IN/ILCD/ContrComm	(\$28)	ED01	(\$3)	(\$25)	\$0	\$0	\$0	\$0	\$0
54810000025440	PRDGENEXRO/GENERAL/PFCT/BelugaGP	\$378	ED04	\$340	\$38	\$0	\$0	\$0	\$0	\$0
549000000005101	PRDMISCGEN/GENERAL/OTHER/GenTechSvc	\$200	ED04	\$180	\$20	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54900000005440	PRDMISCGEN/GENERAL/OTHER/BelugaGP	\$3,585	ED04	\$3,227	\$359	\$0	\$0	\$0	\$0	\$0
54900000005459	PRDMISCGEN/GENERAL/OTHER/Bel Camp	\$322	ED04	\$290	\$32	\$0	\$0	\$0	\$0	\$0
54900000005700	PRDMISCGEN/GENERAL/OTHER/SPPGEN	\$5,342	ED04	\$4,808	\$534	\$0	\$0	\$0	\$0	\$0
54900000005800	PRDMISCGEN/GENERAL/OTHER/MLPP1GN	\$3,639	ED04	\$3,275	\$364	\$0	\$0	\$0	\$0	\$0
54900000005900	PRDMISCGEN/GENERAL/OTHER/MLPGP22A	\$5,200	ED04	\$4,680	\$520	\$0	\$0	\$0	\$0	\$0
54900000007530	PRDMISCGEN/GENERAL/OTHER/SubRelEng	\$146	ED04	\$131	\$15	\$0	\$0	\$0	\$0	\$0
54900000013310	PRDMISCGEN/GENERAL/LABOR/Bus & Tech	\$3,745	ED01	\$375	\$3,371	\$0	\$0	\$0	\$0	\$0
54900000013320	PRDMISCGEN/GENERAL/LABOR/Opr & Tech	\$4,933	ED01	\$493	\$4,439	\$0	\$0	\$0	\$0	\$0
54900000013360	PRDMISCGEN/GENERAL/LABOR/IS Support	\$12,666	ED01	\$1,267	\$11,400	\$0	\$0	\$0	\$0	\$0
54900000015005	PRDMISCGEN/GENERAL/LABOR/PeakHydro	\$251	ED01	\$25	\$226	\$0	\$0	\$0	\$0	\$0
54900000015440	PRDMISCGEN/GENERAL/LABOR/BelugaGP	\$525,376	ED01	\$52,538	\$472,838	\$0	\$0	\$0	\$0	\$0
54900000015700	PRDMISCGEN/GENERAL/LABOR/SPPGEN	\$13,482	ED01	\$1,348	\$12,134	\$0	\$0	\$0	\$0	\$0
54900000015800	PRDMISCGEN/GENERAL/LABOR/MLPP1GN	\$31,636	ED01	\$3,164	\$28,472	\$0	\$0	\$0	\$0	\$0
54900000015900	PRDMISCGEN/GENERAL/LABOR/MLPGP22A	\$26,067	ED01	\$2,607	\$23,461	\$0	\$0	\$0	\$0	\$0
54900000017530	PRDMISCGEN/GENERAL/LABOR/SubRelEng	\$37,935	ED01	\$3,793	\$34,141	\$0	\$0	\$0	\$0	\$0
54900000017668	PRDMISCGEN/GENERAL/LABOR/CAD/GIS	\$544	ED01	\$54	\$490	\$0	\$0	\$0	\$0	\$0
54900000025101	PRDMISCGEN/GENERAL/PFCT/GenTechSvc	\$16,954	ED04	\$15,258	\$1,695	\$0	\$0	\$0	\$0	\$0
54900000025430	PRDMISCGEN/GENERAL/PFCT/IGT	\$7,086	ED04	\$6,378	\$709	\$0	\$0	\$0	\$0	\$0
54900000025440	PRDMISCGEN/GENERAL/PFCT/BelugaGP	\$100,104	ED04	\$90,094	\$10,010	\$0	\$0	\$0	\$0	\$0
54900000025459	PRDMISCGEN/GENERAL/PFCT/Bel Camp	(\$4,967)	ED04	(\$4,471)	(\$497)	\$0	\$0	\$0	\$0	\$0
54900000025461	PRDMISCGEN/GENERAL/PFCT/Anwh	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54900000025700	PRDMISCGEN/GENERAL/PFCT/SPPGEN	\$127,559	ED04	\$114,803	\$12,756	\$0	\$0	\$0	\$0	\$0
54900000025800	PRDMISCGEN/GENERAL/PFCT/MLPP1GN	\$159,814	ED04	\$143,832	\$15,981	\$0	\$0	\$0	\$0	\$0
54900000025900	PRDMISCGEN/GENERAL/PFCT/MLPGP22A	\$330,447	ED04	\$297,402	\$33,045	\$0	\$0	\$0	\$0	\$0
54900000035430	PRDMISCGEN/GENERAL/MLSP/IGT	\$74	ED04	\$67	\$7	\$0	\$0	\$0	\$0	\$0
54900000035440	PRDMISCGEN/GENERAL/MLSP/BelugaGP	\$176,105	ED04	\$158,495	\$17,611	\$0	\$0	\$0	\$0	\$0
54900000035459	PRDMISCGEN/GENERAL/MLSP/Bel Camp	\$2,463	ED04	\$2,216	\$246	\$0	\$0	\$0	\$0	\$0
54900000035700	PRDMISCGEN/GENERAL/MLSP/SPPGEN	\$66,299	ED04	\$59,669	\$6,630	\$0	\$0	\$0	\$0	\$0
54900000035800	PRDMISCGEN/GENERAL/MLSP/MLPP1GN	\$18,579	ED04	\$16,721	\$1,858	\$0	\$0	\$0	\$0	\$0
54900000035900	PRDMISCGEN/GENERAL/MLSP/MLPGP22A	\$118,783	ED04	\$106,905	\$11,878	\$0	\$0	\$0	\$0	\$0
54900000037530	PRDMISCGEN/GENERAL/MLSP/SubRelEng	\$60	ED04	\$54	\$6	\$0	\$0	\$0	\$0	\$0
54900000045440	PRDMISCGEN/GENERAL/TRANS/BelugaGP	\$280,386	ED04	\$252,347	\$28,039	\$0	\$0	\$0	\$0	\$0
54900000045459	PRDMISCGEN/GENERAL/TRANS/Bel Camp	\$327	ED04	\$294	\$33	\$0	\$0	\$0	\$0	\$0
54900000065461	PRDMISCGEN/GENERAL/UTILITIES/Anwh	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54900000065700	PRDMISCGEN/GENERAL/UTILITIES/SPPGEN	\$34,707	ED04	\$31,236	\$3,471	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54900000065800	PRDMISCGEN/GENERAL/UTILITIES/MLPP1GN	\$57,770	ED04	\$51,993	\$5,777	\$0	\$0	\$0	\$0	\$0
54900000065900	PRDMISCGEN/GENERAL/UTILITIES/MLPGP22A	\$343,986	ED04	\$309,588	\$34,399	\$0	\$0	\$0	\$0	\$0
54900000075440	PRDMISCGEN/GENERAL/FUEL/BelugaGP	\$23,836	ED04	\$21,453	\$2,384	\$0	\$0	\$0	\$0	\$0
54900000085440	PRDMISCGEN/GENERAL/VHPS/BelugaGP	\$2,151	ED04	\$1,935	\$215	\$0	\$0	\$0	\$0	\$0
54900000105440	PRDMISCGEN/GENERAL/SWCL/BelugaGP	\$386	ED04	\$348	\$39	\$0	\$0	\$0	\$0	\$0
54900000125440	PRDMISCGEN/GENERAL/DACL/BelugaGP	\$35,072	ED04	\$31,565	\$3,507	\$0	\$0	\$0	\$0	\$0
54900000143310	PRDMISCGEN/GENERAL/ILCD/Bus & Tech	\$2,029	ED01	\$203	\$1,826	\$0	\$0	\$0	\$0	\$0
54900000143320	PRDMISCGEN/GENERAL/ILCD/Opr & Tech	\$2,273	ED01	\$227	\$2,046	\$0	\$0	\$0	\$0	\$0
54900000143360	PRDMISCGEN/GENERAL/ILCD/IS Support	\$7,656	ED01	\$766	\$6,890	\$0	\$0	\$0	\$0	\$0
54900000145001	PRDMISCGEN/GENERAL/ILCD/SrVPPwSup	(\$137)	ED01	(\$14)	(\$124)	\$0	\$0	\$0	\$0	\$0
54900000145005	PRDMISCGEN/GENERAL/ILCD/PeakHydro	(\$66)	ED01	(\$7)	(\$59)	\$0	\$0	\$0	\$0	\$0
54900000145101	PRDMISCGEN/GENERAL/ILCD/GenTechSvc	\$49	ED01	\$5	\$44	\$0	\$0	\$0	\$0	\$0
54900000145440	PRDMISCGEN/GENERAL/ILCD/BelugaGP	\$267,616	ED01	\$26,762	\$240,855	\$0	\$0	\$0	\$0	\$0
54900000145700	PRDMISCGEN/GENERAL/ILCD/SPPGEN	\$9,103	ED01	\$910	\$8,193	\$0	\$0	\$0	\$0	\$0
54900000145800	PRDMISCGEN/GENERAL/ILCD/MLPP1GN	\$16,895	ED01	\$1,690	\$15,206	\$0	\$0	\$0	\$0	\$0
54900000145900	PRDMISCGEN/GENERAL/ILCD/MLPGP22A	\$13,893	ED01	\$1,389	\$12,504	\$0	\$0	\$0	\$0	\$0
54900000147530	PRDMISCGEN/GENERAL/ILCD/SubRelEng	\$26,498	ED01	\$2,650	\$23,848	\$0	\$0	\$0	\$0	\$0
54900000147668	PRDMISCGEN/GENERAL/ILCD/CAD/GIS	\$305	ED01	\$31	\$275	\$0	\$0	\$0	\$0	\$0
54900000225440	PRDMISCGEN/GENERAL/TOOLS/BelugaGP	\$15,355	ED04	\$13,820	\$1,536	\$0	\$0	\$0	\$0	\$0
54900000225700	PRDMISCGEN/GENERAL/TOOLS/SPPGEN	\$16,058	ED04	\$14,452	\$1,606	\$0	\$0	\$0	\$0	\$0
54900000227530	PRDMISCGEN/GENERAL/TOOLS/SubRelEng	\$6,080	ED04	\$5,472	\$608	\$0	\$0	\$0	\$0	\$0
54900000245900	PRDMISCGEN/GENERAL/FRET/MLPGP22A	\$113	ED04	\$102	\$11	\$0	\$0	\$0	\$0	\$0
54900080035459	PRDMISCGEN/FOOD/MLSP/Bel Camp	\$163,005	ED04	\$146,704	\$16,300	\$0	\$0	\$0	\$0	\$0
54900080045459	PRDMISCGEN/FOOD/TRANS/Bel Camp	\$161	ED04	\$145	\$16	\$0	\$0	\$0	\$0	\$0
54900084045440	PRDMISCGEN/AIR TRS CH/TRANS/BelugaGP	\$72,086	ED04	\$64,877	\$7,209	\$0	\$0	\$0	\$0	\$0
54900094005459	PRDMISCGEN/CMPFACS/OTHER/Bel Camp	\$490	ED04	\$441	\$49	\$0	\$0	\$0	\$0	\$0
54900094015459	PRDMISCGEN/CMPFACS/LABOR/Bel Camp	\$411,261	ED01	\$41,126	\$370,134	\$0	\$0	\$0	\$0	\$0
54900094025459	PRDMISCGEN/CMPFACS/PFCT/Bel Camp	\$13,406	ED04	\$12,065	\$1,341	\$0	\$0	\$0	\$0	\$0
54900094035459	PRDMISCGEN/CMPFACS/MLSP/Bel Camp	\$17,494	ED04	\$15,744	\$1,749	\$0	\$0	\$0	\$0	\$0
54900094065459	PRDMISCGEN/CMPFACS/UTILITIES/Bel Camp	\$9,665	ED04	\$8,698	\$966	\$0	\$0	\$0	\$0	\$0
54900094145459	PRDMISCGEN/CMPFACS/ILCD/Bel Camp	\$318,638	ED01	\$31,864	\$286,774	\$0	\$0	\$0	\$0	\$0
54900361035700	PRDMISCGEN/FCCLTYLNDSC/MLSP/SPPGEN	\$1,095	ED04	\$985	\$109	\$0	\$0	\$0	\$0	\$0
54900532219301	PRDMISCGEN/PRFTRNING/TRED/HumanRes	\$22,838	ED04	\$20,554	\$2,284	\$0	\$0	\$0	\$0	\$0
54900552015800	PRDMISCGEN/TRN-HSE/LABOR/MLPP1GN	\$11,093	ED01	\$1,109	\$9,983	\$0	\$0	\$0	\$0	\$0
54900552015900	PRDMISCGEN/TRN-HSE/LABOR/MLPGP22A	\$2,447	ED01	\$245	\$2,203	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54900552145800	PRDMISCGEN/TRN-HSE/ILCD/MLPP1GN	(\$9,378)	ED01	(\$938)	(\$8,440)	\$0	\$0	\$0	\$0	\$0
54900552145900	PRDMISCGEN/TRN-HSE/ILCD/MLPGP22A	(\$24,349)	ED01	(\$2,435)	(\$21,914)	\$0	\$0	\$0	\$0	\$0
54900690013310	PRDMISCGEN/Engysvcs/LABOR/Bus & Tech	\$39	ED01	\$4	\$35	\$0	\$0	\$0	\$0	\$0
54900690013320	PRDMISCGEN/Engysvcs/LABOR/Opr & Tech	\$123	ED01	\$12	\$111	\$0	\$0	\$0	\$0	\$0
54900690013360	PRDMISCGEN/Engysvcs/LABOR/IS Support	\$780	ED01	\$78	\$702	\$0	\$0	\$0	\$0	\$0
54900690143310	PRDMISCGEN/Engysvcs/ILCD/Bus & Tech	(\$19,060)	ED01	(\$1,906)	(\$17,154)	\$0	\$0	\$0	\$0	\$0
54900690143320	PRDMISCGEN/Engysvcs/ILCD/Opr & Tech	\$66	ED01	\$7	\$60	\$0	\$0	\$0	\$0	\$0
54900690143360	PRDMISCGEN/Engysvcs/ILCD/IS Support	(\$49,375)	ED01	(\$4,938)	(\$44,438)	\$0	\$0	\$0	\$0	\$0
54900696005440	PRDMISCGEN/Environmnt/OTHER/BelugaGP	\$2,430	ED04	\$2,187	\$243	\$0	\$0	\$0	\$0	\$0
54900696025440	PRDMISCGEN/Environmnt/PFCT/BelugaGP	\$85	ED04	\$77	\$9	\$0	\$0	\$0	\$0	\$0
54900696025700	PRDMISCGEN/Environmnt/PFCT/SPPGEN	\$22,150	ED04	\$19,935	\$2,215	\$0	\$0	\$0	\$0	\$0
54900696025800	PRDMISCGEN/Environmnt/PFCT/MLPP1GN	\$56,889	ED04	\$51,200	\$5,689	\$0	\$0	\$0	\$0	\$0
54900696025900	PRDMISCGEN/Environmnt/PFCT/MLPGP22A	\$33,609	ED04	\$30,248	\$3,361	\$0	\$0	\$0	\$0	\$0
54900706025900	PRDMISCGEN/Landsvcs/PFCT/MLPGP22A	\$18,740	ED04	\$16,866	\$1,874	\$0	\$0	\$0	\$0	\$0
54900905023310	PRDMISCGEN/PWRSUPPLY/PFCT/Bus & Tech	(\$330)	ED04	(\$297)	(\$33)	\$0	\$0	\$0	\$0	\$0
54900905103390	PRDMISCGEN/PWRSUPPLY/SWCL/IS Softwar	\$97,855	ED04	\$88,070	\$9,786	\$0	\$0	\$0	\$0	\$0
54910000015440	PRODPREVEN/GENERAL/LABOR/BelugaGP	\$1,782	ED01	\$178	\$1,604	\$0	\$0	\$0	\$0	\$0
54910000015700	PRODPREVEN/GENERAL/LABOR/SPPGEN	\$1,906	ED01	\$191	\$1,716	\$0	\$0	\$0	\$0	\$0
54910000015800	PRODPREVEN/GENERAL/LABOR/MLPP1GN	\$2,567	ED01	\$257	\$2,310	\$0	\$0	\$0	\$0	\$0
54910000015900	PRODPREVEN/GENERAL/LABOR/MLPGP22A	\$258,753	ED01	\$25,875	\$232,878	\$0	\$0	\$0	\$0	\$0
54910000035900	PRODPREVEN/GENERAL/MLSP/MLPGP22A	\$427	ED04	\$385	\$43	\$0	\$0	\$0	\$0	\$0
54910000145440	PRODPREVEN/GENERAL/ILCD/BelugaGP	\$985	ED01	\$98	\$886	\$0	\$0	\$0	\$0	\$0
54910000145700	PRODPREVEN/GENERAL/ILCD/SPPGEN	\$1,119	ED01	\$112	\$1,007	\$0	\$0	\$0	\$0	\$0
54910000145800	PRODPREVEN/GENERAL/ILCD/MLPP1GN	\$1,338	ED01	\$134	\$1,204	\$0	\$0	\$0	\$0	\$0
54910000145900	PRODPREVEN/GENERAL/ILCD/MLPGP22A	\$121,425	ED01	\$12,142	\$109,282	\$0	\$0	\$0	\$0	\$0
54920000015440	PRODPLAN/GENERAL/LABOR/BelugaGP	\$11,550	ED01	\$1,155	\$10,395	\$0	\$0	\$0	\$0	\$0
54920000015800	PRODPLAN/GENERAL/LABOR/MLPP1GN	\$2,720	ED01	\$272	\$2,448	\$0	\$0	\$0	\$0	\$0
54920000015900	PRODPLAN/GENERAL/LABOR/MLPGP22A	\$159	ED01	\$16	\$143	\$0	\$0	\$0	\$0	\$0
54920000035440	PRODPLAN/GENERAL/MLSP/BelugaGP	\$847	ED04	\$762	\$85	\$0	\$0	\$0	\$0	\$0
54920000035700	PRODPLAN/GENERAL/MLSP/SPPGEN	\$1,119	ED04	\$1,007	\$112	\$0	\$0	\$0	\$0	\$0
54920000035800	PRODPLAN/GENERAL/MLSP/MLPP1GN	\$2,021	ED04	\$1,819	\$202	\$0	\$0	\$0	\$0	\$0
54920000035900	PRODPLAN/GENERAL/MLSP/MLPGP22A	\$799	ED04	\$719	\$80	\$0	\$0	\$0	\$0	\$0
54920000145440	PRODPLAN/GENERAL/ILCD/BelugaGP	\$5,997	ED01	\$600	\$5,397	\$0	\$0	\$0	\$0	\$0
54920000145800	PRODPLAN/GENERAL/ILCD/MLPP1GN	\$1,341	ED01	\$134	\$1,207	\$0	\$0	\$0	\$0	\$0
54920000145900	PRODPLAN/GENERAL/ILCD/MLPGP22A	(\$52)	ED01	(\$5)	(\$47)	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
54930000015440	PRODUNPLAN/GENERAL/LABOR/BelugaGP	\$509	ED01	\$51	\$458	\$0	\$0	\$0	\$0	\$0
54930000015700	PRODUNPLAN/GENERAL/LABOR/SPPGEN	\$231,552	ED01	\$23,155	\$208,396	\$0	\$0	\$0	\$0	\$0
54930000015800	PRODUNPLAN/GENERAL/LABOR/MLPP1GN	\$1,173	ED01	\$117	\$1,056	\$0	\$0	\$0	\$0	\$0
54930000015900	PRODUNPLAN/GENERAL/LABOR/MLPGP22A	\$1,535	ED01	\$153	\$1,381	\$0	\$0	\$0	\$0	\$0
54930000025900	PRODUNPLAN/GENERAL/PFCT/MLPGP22A	(\$600)	ED04	(\$540)	(\$60)	\$0	\$0	\$0	\$0	\$0
54930000035700	PRODUNPLAN/GENERAL/MLSP/SPPGEN	\$41,531	ED04	\$37,378	\$4,153	\$0	\$0	\$0	\$0	\$0
54930000045700	PRODUNPLAN/GENERAL/TRANS/SPPGEN	\$20	ED04	\$18	\$2	\$0	\$0	\$0	\$0	\$0
54930000145440	PRODUNPLAN/GENERAL/ILCD/BelugaGP	\$201	ED01	\$20	\$181	\$0	\$0	\$0	\$0	\$0
54930000145700	PRODUNPLAN/GENERAL/ILCD/SPPGEN	\$136,247	ED01	\$13,625	\$122,623	\$0	\$0	\$0	\$0	\$0
54930000145800	PRODUNPLAN/GENERAL/ILCD/MLPP1GN	\$588	ED01	\$59	\$529	\$0	\$0	\$0	\$0	\$0
54930000145900	PRODUNPLAN/GENERAL/ILCD/MLPGP22A	(\$11,719)	ED01	(\$1,172)	(\$10,547)	\$0	\$0	\$0	\$0	\$0
54930000147677	PRODUNPLAN/GENERAL/ILCD/NRTHTRNFM	(\$801)	ED01	(\$80)	(\$721)	\$0	\$0	\$0	\$0	\$0
55100000015005	PRDMTSUPV/GENERAL/LABOR/PeakHydro	(\$92)	ED01	(\$9)	(\$83)	\$0	\$0	\$0	\$0	\$0
55100000015101	PRDMTSUPV/GENERAL/LABOR/GenTechSvc	\$254,600	ED01	\$25,460	\$229,140	\$0	\$0	\$0	\$0	\$0
55100000015410	PRDMTSUPV/GENERAL/LABOR/CLGP	\$1,754	ED01	\$175	\$1,579	\$0	\$0	\$0	\$0	\$0
55100000015440	PRDMTSUPV/GENERAL/LABOR/BelugaGP	\$219,716	ED01	\$21,972	\$197,745	\$0	\$0	\$0	\$0	\$0
55100000015700	PRDMTSUPV/GENERAL/LABOR/SPPGEN	\$339,383	ED01	\$33,938	\$305,445	\$0	\$0	\$0	\$0	\$0
55100000015800	PRDMTSUPV/GENERAL/LABOR/MLPP1GN	\$344,357	ED01	\$34,436	\$309,921	\$0	\$0	\$0	\$0	\$0
55100000015900	PRDMTSUPV/GENERAL/LABOR/MLPGP22A	\$619,337	ED01	\$61,934	\$557,403	\$0	\$0	\$0	\$0	\$0
55100000017510	PRDMTSUPV/GENERAL/LABOR/ContrComm	\$56,102	ED01	\$5,610	\$50,492	\$0	\$0	\$0	\$0	\$0
55100000017540	PRDMTSUPV/GENERAL/LABOR/SCADA	\$36,774	ED01	\$3,677	\$33,097	\$0	\$0	\$0	\$0	\$0
55100000017668	PRDMTSUPV/GENERAL/LABOR/CAD/GIS	\$341	ED01	\$34	\$307	\$0	\$0	\$0	\$0	\$0
55100000025101	PRDMTSUPV/GENERAL/PFCT/GenTechSvc	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55100000025440	PRDMTSUPV/GENERAL/PFCT/BelugaGP	\$21,564	ED04	\$19,407	\$2,156	\$0	\$0	\$0	\$0	\$0
55100000035101	PRDMTSUPV/GENERAL/MLSP/GenTechSvc	\$2,168	ED04	\$1,951	\$217	\$0	\$0	\$0	\$0	\$0
55100000035440	PRDMTSUPV/GENERAL/MLSP/BelugaGP	\$910	ED04	\$819	\$91	\$0	\$0	\$0	\$0	\$0
55100000045440	PRDMTSUPV/GENERAL/TRANS/BelugaGP	\$1,268	ED04	\$1,141	\$127	\$0	\$0	\$0	\$0	\$0
55100000105101	PRDMTSUPV/GENERAL/SWCL/GenTechSvc	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55100000145005	PRDMTSUPV/GENERAL/ILCD/PeakHydro	(\$410)	ED01	(\$41)	(\$369)	\$0	\$0	\$0	\$0	\$0
55100000145101	PRDMTSUPV/GENERAL/ILCD/GenTechSvc	\$204,045	ED01	\$20,405	\$183,641	\$0	\$0	\$0	\$0	\$0
55100000145410	PRDMTSUPV/GENERAL/ILCD/CLGP	\$1,242	ED01	\$124	\$1,118	\$0	\$0	\$0	\$0	\$0
55100000145440	PRDMTSUPV/GENERAL/ILCD/BelugaGP	\$162,711	ED01	\$16,271	\$146,440	\$0	\$0	\$0	\$0	\$0
55100000145700	PRDMTSUPV/GENERAL/ILCD/SPPGEN	\$238,989	ED01	\$23,899	\$215,090	\$0	\$0	\$0	\$0	\$0
55100000145800	PRDMTSUPV/GENERAL/ILCD/MLPP1GN	\$212,381	ED01	\$21,238	\$191,143	\$0	\$0	\$0	\$0	\$0
55100000145900	PRDMTSUPV/GENERAL/ILCD/MLPGP22A	\$376,043	ED01	\$37,604	\$338,439	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55100000147510	PRDMTSUPV/GENERAL/ILCD/ContrComm	\$42,738	ED01	\$4,274	\$38,464	\$0	\$0	\$0	\$0	\$0
55100000147540	PRDMTSUPV/GENERAL/ILCD/SCADA	\$24,984	ED01	\$2,498	\$22,486	\$0	\$0	\$0	\$0	\$0
55100000147668	PRDMTSUPV/GENERAL/ILCD/CAD/GIS	\$205	ED01	\$20	\$184	\$0	\$0	\$0	\$0	\$0
55100051017668	PRDMTSUPV/DRAFTNG/LABOR/CAD/GIS	\$28,011	ED01	\$2,801	\$25,210	\$0	\$0	\$0	\$0	\$0
55100051147668	PRDMTSUPV/DRAFTNG/ILCD/CAD/GIS	\$20,393	ED01	\$2,039	\$18,354	\$0	\$0	\$0	\$0	\$0
55200000015440	PRDMTSTR/GENERAL/LABOR/BelugaGP	\$45,113	ED01	\$4,511	\$40,602	\$0	\$0	\$0	\$0	\$0
55200000025440	PRDMTSTR/GENERAL/PFCT/BelugaGP	\$2,074	ED04	\$1,866	\$207	\$0	\$0	\$0	\$0	\$0
55200000025700	PRDMTSTR/GENERAL/PFCT/SPPGEN	\$27,507	ED04	\$24,756	\$2,751	\$0	\$0	\$0	\$0	\$0
55200000025800	PRDMTSTR/GENERAL/PFCT/MLPP1GN	\$8,599	ED04	\$7,739	\$860	\$0	\$0	\$0	\$0	\$0
55200000025900	PRDMTSTR/GENERAL/PFCT/MLPGP22A	\$7,924	ED04	\$7,131	\$792	\$0	\$0	\$0	\$0	\$0
55200000035800	PRDMTSTR/GENERAL/MLSP/MLPP1GN	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55200000145440	PRDMTSTR/GENERAL/ILCD/BelugaGP	\$22,099	ED01	\$2,210	\$19,889	\$0	\$0	\$0	\$0	\$0
55200000145800	PRDMTSTR/GENERAL/ILCD/MLPP1GN	(\$41)	ED01	(\$4)	(\$37)	\$0	\$0	\$0	\$0	\$0
55200552017668	PRDMTSTR/TRN-HSE/LABOR/CAD/GIS	\$86	ED01	\$9	\$77	\$0	\$0	\$0	\$0	\$0
55200552147668	PRDMTSTR/TRN-HSE/ILCD/CAD/GIS	\$48	ED01	\$5	\$43	\$0	\$0	\$0	\$0	\$0
55210000015440	PRDSTRROU/GENERAL/LABOR/BelugaGP	\$45,205	ED01	\$4,521	\$40,685	\$0	\$0	\$0	\$0	\$0
55210000015459	PRDSTRROU/GENERAL/LABOR/Bel Camp	\$764	ED01	\$76	\$687	\$0	\$0	\$0	\$0	\$0
55210000015700	PRDSTRROU/GENERAL/LABOR/SPPGEN	\$1,271	ED01	\$127	\$1,144	\$0	\$0	\$0	\$0	\$0
55210000015800	PRDSTRROU/GENERAL/LABOR/MLPP1GN	\$52,655	ED01	\$5,266	\$47,390	\$0	\$0	\$0	\$0	\$0
55210000015900	PRDSTRROU/GENERAL/LABOR/MLPGP22A	\$61,858	ED01	\$6,186	\$55,672	\$0	\$0	\$0	\$0	\$0
55210000025440	PRDSTRROU/GENERAL/PFCT/BelugaGP	\$21,746	ED04	\$19,572	\$2,175	\$0	\$0	\$0	\$0	\$0
55210000025900	PRDSTRROU/GENERAL/PFCT/MLPGP22A	\$12,754	ED04	\$11,478	\$1,275	\$0	\$0	\$0	\$0	\$0
55210000035440	PRDSTRROU/GENERAL/MLSP/BelugaGP	\$1,482	ED04	\$1,334	\$148	\$0	\$0	\$0	\$0	\$0
55210000035800	PRDSTRROU/GENERAL/MLSP/MLPP1GN	\$4,950	ED04	\$4,455	\$495	\$0	\$0	\$0	\$0	\$0
55210000035900	PRDSTRROU/GENERAL/MLSP/MLPGP22A	\$67,514	ED04	\$60,763	\$6,751	\$0	\$0	\$0	\$0	\$0
55210000145440	PRDSTRROU/GENERAL/ILCD/BelugaGP	\$22,702	ED01	\$2,270	\$20,432	\$0	\$0	\$0	\$0	\$0
55210000145459	PRDSTRROU/GENERAL/ILCD/Bel Camp	\$451	ED01	\$45	\$406	\$0	\$0	\$0	\$0	\$0
55210000145700	PRDSTRROU/GENERAL/ILCD/SPPGEN	\$700	ED01	\$70	\$630	\$0	\$0	\$0	\$0	\$0
55210000145800	PRDSTRROU/GENERAL/ILCD/MLPP1GN	\$28,353	ED01	\$2,835	\$25,518	\$0	\$0	\$0	\$0	\$0
55210000145900	PRDSTRROU/GENERAL/ILCD/MLPGP22A	\$28,406	ED01	\$2,841	\$25,565	\$0	\$0	\$0	\$0	\$0
55230000015440	PRDMTSTRUN/GENERAL/LABOR/BelugaGP	\$2,089	ED01	\$209	\$1,881	\$0	\$0	\$0	\$0	\$0
55230000015700	PRDMTSTRUN/GENERAL/LABOR/SPPGEN	\$2,097	ED01	\$210	\$1,887	\$0	\$0	\$0	\$0	\$0
55230000015800	PRDMTSTRUN/GENERAL/LABOR/MLPP1GN	\$19,696	ED01	\$1,970	\$17,727	\$0	\$0	\$0	\$0	\$0
55230000015900	PRDMTSTRUN/GENERAL/LABOR/MLPGP22A	\$18,953	ED01	\$1,895	\$17,058	\$0	\$0	\$0	\$0	\$0
55230000025800	PRDMTSTRUN/GENERAL/PFCT/MLPP1GN	\$11,485	ED04	\$10,337	\$1,149	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55230000025900	PRDMTSTRUN/GENERAL/PFCT/MLPGP22A	\$16,164	ED04	\$14,547	\$1,616	\$0	\$0	\$0	\$0	\$0
55230000035440	PRDMTSTRUN/GENERAL/MLSP/BelugaGP	\$275	ED04	\$247	\$27	\$0	\$0	\$0	\$0	\$0
55230000035700	PRDMTSTRUN/GENERAL/MLSP/SPPGEN	\$15,220	ED04	\$13,698	\$1,522	\$0	\$0	\$0	\$0	\$0
55230000035800	PRDMTSTRUN/GENERAL/MLSP/MLPP1GN	\$10,671	ED04	\$9,604	\$1,067	\$0	\$0	\$0	\$0	\$0
55230000035900	PRDMTSTRUN/GENERAL/MLSP/MLPGP22A	\$11,268	ED04	\$10,141	\$1,127	\$0	\$0	\$0	\$0	\$0
55230000145440	PRDMTSTRUN/GENERAL/ILCD/BelugaGP	\$1,062	ED01	\$106	\$956	\$0	\$0	\$0	\$0	\$0
55230000145700	PRDMTSTRUN/GENERAL/ILCD/SPPGEN	\$1,153	ED01	\$115	\$1,038	\$0	\$0	\$0	\$0	\$0
55230000145800	PRDMTSTRUN/GENERAL/ILCD/MLPP1GN	\$9,168	ED01	\$917	\$8,251	\$0	\$0	\$0	\$0	\$0
55230000145900	PRDMTSTRUN/GENERAL/ILCD/MLPGP22A	\$3,694	ED01	\$369	\$3,324	\$0	\$0	\$0	\$0	\$0
55300000005800	PRMTG&ELEQ/GENERAL/OTHER/MLPP1GN	\$104	ED04	\$94	\$10	\$0	\$0	\$0	\$0	\$0
55300000005900	PRMTG&ELEQ/GENERAL/OTHER/MLPGP22A	\$286	ED04	\$257	\$29	\$0	\$0	\$0	\$0	\$0
55300000015440	PRMTG&ELEQ/GENERAL/LABOR/BelugaGP	\$2,507	ED01	\$251	\$2,257	\$0	\$0	\$0	\$0	\$0
55300000015443	PRMTG&ELEQ/GENERAL/LABOR/Blg3	\$8,592	ED01	\$859	\$7,733	\$0	\$0	\$0	\$0	\$0
55300000015700	PRMTG&ELEQ/GENERAL/LABOR/SPPGEN	\$162	ED01	\$16	\$146	\$0	\$0	\$0	\$0	\$0
55300000015800	PRMTG&ELEQ/GENERAL/LABOR/MLPP1GN	\$640	ED01	\$64	\$576	\$0	\$0	\$0	\$0	\$0
55300000015803	PRMTG&ELEQ/GENERAL/LABOR/MLPP1U3	\$100	ED01	\$10	\$90	\$0	\$0	\$0	\$0	\$0
55300000015900	PRMTG&ELEQ/GENERAL/LABOR/MLPGP22A	\$0	ED01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55300000025440	PRMTG&ELEQ/GENERAL/PFCT/BelugaGP	\$4,774	ED04	\$4,296	\$477	\$0	\$0	\$0	\$0	\$0
55300000025700	PRMTG&ELEQ/GENERAL/PFCT/SPPGEN	\$5,728,501	ED04	\$5,155,651	\$572,850	\$0	\$0	\$0	\$0	\$0
55300000025720	PRMTG&ELEQ/GENERAL/PFCT/UNIT12CTG	\$13,289	ED04	\$11,960	\$1,329	\$0	\$0	\$0	\$0	\$0
55300000025730	PRMTG&ELEQ/GENERAL/PFCT/UNIT13CTG	\$4,200	ED04	\$3,780	\$420	\$0	\$0	\$0	\$0	\$0
55300000025900	PRMTG&ELEQ/GENERAL/PFCT/MLPGP22A	\$2,434,351	ED04	\$2,190,916	\$243,435	\$0	\$0	\$0	\$0	\$0
55300000035430	PRMTG&ELEQ/GENERAL/MLSP/IGT	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55300000035440	PRMTG&ELEQ/GENERAL/MLSP/BelugaGP	\$1,022	ED04	\$920	\$102	\$0	\$0	\$0	\$0	\$0
55300000035447	PRMTG&ELEQ/GENERAL/MLSP/Blg7	\$5,106	ED04	\$4,595	\$511	\$0	\$0	\$0	\$0	\$0
55300000035700	PRMTG&ELEQ/GENERAL/MLSP/SPPGEN	(\$1,254)	ED04	(\$1,128)	(\$125)	\$0	\$0	\$0	\$0	\$0
55300000035800	PRMTG&ELEQ/GENERAL/MLSP/MLPP1GN	\$20,910	ED01	\$2,091	\$18,819	\$0	\$0	\$0	\$0	\$0
55300000125803	PRMTG&ELEQ/GENERAL/DACL/MLPP1U3	\$403,660	ED04	\$363,294	\$40,366	\$0	\$0	\$0	\$0	\$0
55300000125907	PRMTG&ELEQ/GENERAL/DACL/MLPP2U7	\$110,211	ED04	\$99,190	\$11,021	\$0	\$0	\$0	\$0	\$0
55300000145430	PRMTG&ELEQ/GENERAL/ILCD/IGT	(\$208)	ED01	(\$21)	(\$187)	\$0	\$0	\$0	\$0	\$0
55300000145440	PRMTG&ELEQ/GENERAL/ILCD/BelugaGP	\$1,387	ED01	\$139	\$1,248	\$0	\$0	\$0	\$0	\$0
55300000145441	PRMTG&ELEQ/GENERAL/ILCD/Blg1	(\$14)	ED01	(\$1)	(\$13)	\$0	\$0	\$0	\$0	\$0
55300000145443	PRMTG&ELEQ/GENERAL/ILCD/Blg3	(\$159)	ED01	(\$16)	(\$143)	\$0	\$0	\$0	\$0	\$0
55300000145445	PRMTG&ELEQ/GENERAL/ILCD/Blg5	(\$15)	ED01	(\$1)	(\$13)	\$0	\$0	\$0	\$0	\$0
55300000145447	PRMTG&ELEQ/GENERAL/ILCD/Blg7	(\$26)	ED01	(\$3)	(\$23)	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55300000145700	PRMTG&ELEQ/GENERAL/ILCD/SPPGEN	(\$291)	ED01	(\$29)	(\$262)	\$0	\$0	\$0	\$0	\$0
55300000145710	PRMTG&ELEQ/GENERAL/ILCD/UNIT11CTG	(\$3,836)	ED01	(\$384)	(\$3,453)	\$0	\$0	\$0	\$0	\$0
55300000145720	PRMTG&ELEQ/GENERAL/ILCD/UNIT12CTG	(\$6,958)	ED01	(\$696)	(\$6,262)	\$0	\$0	\$0	\$0	\$0
55300000145730	PRMTG&ELEQ/GENERAL/ILCD/UNIT13CTG	(\$1,749)	ED01	(\$175)	(\$1,575)	\$0	\$0	\$0	\$0	\$0
55300000145800	PRMTG&ELEQ/GENERAL/ILCD/MLPP1GN	\$547	ED01	\$55	\$492	\$0	\$0	\$0	\$0	\$0
55300000145803	PRMTG&ELEQ/GENERAL/ILCD/MLPP1U3	\$20	ED01	\$2	\$18	\$0	\$0	\$0	\$0	\$0
55300000145804	PRMTG&ELEQ/GENERAL/ILCD/MLPP1U4	(\$970)	ED01	(\$97)	(\$873)	\$0	\$0	\$0	\$0	\$0
55300000145900	PRMTG&ELEQ/GENERAL/ILCD/MLPGP22A	\$10,325	ED01	\$1,032	\$9,292	\$0	\$0	\$0	\$0	\$0
55300000145910	PRMTG&ELEQ/GENERAL/ILCD/MLPP2AU10	(\$28)	ED01	(\$3)	(\$25)	\$0	\$0	\$0	\$0	\$0
55310000005710	PRDMTROUGE/GENERAL/OTHER/UNIT11CTG	\$13	ED04	\$12	\$1	\$0	\$0	\$0	\$0	\$0
55310000005720	PRDMTROUGE/GENERAL/OTHER/UNIT12CTG	\$364	ED04	\$328	\$36	\$0	\$0	\$0	\$0	\$0
55310000005910	PRDMTROUGE/GENERAL/OTHER/MLPP2AU10	\$273	ED04	\$246	\$27	\$0	\$0	\$0	\$0	\$0
55310000007510	PRDMTROUGE/GENERAL/OTHER/ContrComm	\$26	ED04	\$23	\$3	\$0	\$0	\$0	\$0	\$0
55310000007530	PRDMTROUGE/GENERAL/OTHER/SubRelEng	\$40	ED04	\$36	\$4	\$0	\$0	\$0	\$0	\$0
55310000015440	PRDMTROUGE/GENERAL/LABOR/BelugaGP	\$127,337	ED01	\$12,734	\$114,604	\$0	\$0	\$0	\$0	\$0
55310000015441	PRDMTROUGE/GENERAL/LABOR/Blg1	\$3,145	ED01	\$315	\$2,831	\$0	\$0	\$0	\$0	\$0
55310000015445	PRDMTROUGE/GENERAL/LABOR/Blg5	\$44,806	ED01	\$4,481	\$40,325	\$0	\$0	\$0	\$0	\$0
55310000015447	PRDMTROUGE/GENERAL/LABOR/Blg7	\$42,519	ED01	\$4,252	\$38,267	\$0	\$0	\$0	\$0	\$0
55310000015700	PRDMTROUGE/GENERAL/LABOR/SPPGEN	\$16,617	ED01	\$1,662	\$14,955	\$0	\$0	\$0	\$0	\$0
55310000015710	PRDMTROUGE/GENERAL/LABOR/UNIT11CTG	\$58,064	ED01	\$5,806	\$52,257	\$0	\$0	\$0	\$0	\$0
55310000015720	PRDMTROUGE/GENERAL/LABOR/UNIT12CTG	\$134,865	ED01	\$13,487	\$121,379	\$0	\$0	\$0	\$0	\$0
55310000015730	PRDMTROUGE/GENERAL/LABOR/UNIT13CTG	\$53,547	ED01	\$5,355	\$48,192	\$0	\$0	\$0	\$0	\$0
55310000015800	PRDMTROUGE/GENERAL/LABOR/MLPP1GN	\$333,631	ED01	\$33,363	\$300,268	\$0	\$0	\$0	\$0	\$0
55310000015803	PRDMTROUGE/GENERAL/LABOR/MLPP1U3	\$72,341	ED01	\$7,234	\$65,107	\$0	\$0	\$0	\$0	\$0
55310000015804	PRDMTROUGE/GENERAL/LABOR/MLPP1U4	\$78,497	ED01	\$7,850	\$70,648	\$0	\$0	\$0	\$0	\$0
55310000015900	PRDMTROUGE/GENERAL/LABOR/MLPGP22A	\$77,426	ED01	\$7,743	\$69,683	\$0	\$0	\$0	\$0	\$0
55310000015907	PRDMTROUGE/GENERAL/LABOR/MLPP2U7	\$40,325	ED01	\$4,033	\$36,293	\$0	\$0	\$0	\$0	\$0
55310000015908	PRDMTROUGE/GENERAL/LABOR/MLPP2U8	\$61,313	ED01	\$6,131	\$55,182	\$0	\$0	\$0	\$0	\$0
55310000015909	PRDMTROUGE/GENERAL/LABOR/MLPP2AU9	\$131,963	ED01	\$13,196	\$118,767	\$0	\$0	\$0	\$0	\$0
55310000015910	PRDMTROUGE/GENERAL/LABOR/MLPP2AU10	\$196,983	ED01	\$19,698	\$177,284	\$0	\$0	\$0	\$0	\$0
55310000017510	PRDMTROUGE/GENERAL/LABOR/ContrComm	\$27,895	ED01	\$2,790	\$25,106	\$0	\$0	\$0	\$0	\$0
55310000017530	PRDMTROUGE/GENERAL/LABOR/SubRelEng	\$1,197	ED01	\$120	\$1,077	\$0	\$0	\$0	\$0	\$0
55310000017540	PRDMTROUGE/GENERAL/LABOR/SCADA	\$67,884	ED01	\$6,788	\$61,096	\$0	\$0	\$0	\$0	\$0
55310000018751	PRDMTROUGE/GENERAL/LABOR/MWBBusiness	\$0	ED01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55310000025800	PRDMTROUGE/GENERAL/PFCT/MLPP1GN	\$795	ED04	\$716	\$80	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55310000025803	PRDMTROUGE/GENERAL/PFCT/MLPP1U3	(\$10,140)	ED04	(\$9,126)	(\$1,014)	\$0	\$0	\$0	\$0	\$0
55310000025900	PRDMTROUGE/GENERAL/PFCT/MLPGP22A	\$25,000	ED04	\$22,500	\$2,500	\$0	\$0	\$0	\$0	\$0
55310000025907	PRDMTROUGE/GENERAL/PFCT/MLPP2U7	\$29,120	ED04	\$26,208	\$2,912	\$0	\$0	\$0	\$0	\$0
55310000025908	PRDMTROUGE/GENERAL/PFCT/MLPP2U8	\$11,807	ED04	\$10,626	\$1,181	\$0	\$0	\$0	\$0	\$0
55310000025909	PRDMTROUGE/GENERAL/PFCT/MLPP2AU9	\$1,000	ED04	\$900	\$100	\$0	\$0	\$0	\$0	\$0
55310000025910	PRDMTROUGE/GENERAL/PFCT/MLPP2AU10	\$5,227	ED04	\$4,704	\$523	\$0	\$0	\$0	\$0	\$0
55310000027510	PRDMTROUGE/GENERAL/PFCT/ContrComm	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55310000027540	PRDMTROUGE/GENERAL/PFCT/SCADA	\$55,220	ED04	\$49,698	\$5,522	\$0	\$0	\$0	\$0	\$0
55310000035440	PRDMTROUGE/GENERAL/MLSP/BelugaGP	\$40,584	ED04	\$36,525	\$4,058	\$0	\$0	\$0	\$0	\$0
55310000035443	PRDMTROUGE/GENERAL/MLSP/Blg3	\$893	ED04	\$804	\$89	\$0	\$0	\$0	\$0	\$0
55310000035445	PRDMTROUGE/GENERAL/MLSP/Blg5	\$5,374	ED04	\$4,837	\$537	\$0	\$0	\$0	\$0	\$0
55310000035447	PRDMTROUGE/GENERAL/MLSP/Blg7	\$700	ED04	\$630	\$70	\$0	\$0	\$0	\$0	\$0
55310000035700	PRDMTROUGE/GENERAL/MLSP/SPPGEN	\$808,342	ED04	\$727,508	\$80,834	\$0	\$0	\$0	\$0	\$0
55310000035710	PRDMTROUGE/GENERAL/MLSP/UNIT11CTG	\$57,227	ED04	\$51,505	\$5,723	\$0	\$0	\$0	\$0	\$0
55310000035720	PRDMTROUGE/GENERAL/MLSP/UNIT12CTG	\$100,722	ED04	\$90,649	\$10,072	\$0	\$0	\$0	\$0	\$0
55310000035730	PRDMTROUGE/GENERAL/MLSP/UNIT13CTG	\$133,392	ED04	\$120,053	\$13,339	\$0	\$0	\$0	\$0	\$0
55310000035762	PRDMTROUGE/GENERAL/MLSP/GASCOMP2	\$2,448	ED04	\$2,203	\$245	\$0	\$0	\$0	\$0	\$0
55310000035800	PRDMTROUGE/GENERAL/MLSP/MLPP1GN	\$3,746	ED04	\$3,371	\$375	\$0	\$0	\$0	\$0	\$0
55310000035803	PRDMTROUGE/GENERAL/MLSP/MLPP1U3	\$2,334	ED04	\$2,101	\$233	\$0	\$0	\$0	\$0	\$0
55310000035804	PRDMTROUGE/GENERAL/MLSP/MLPP1U4	\$9,105	ED04	\$8,194	\$910	\$0	\$0	\$0	\$0	\$0
55310000035900	PRDMTROUGE/GENERAL/MLSP/MLPGP22A	\$299,197	ED04	\$269,278	\$29,920	\$0	\$0	\$0	\$0	\$0
55310000035907	PRDMTROUGE/GENERAL/MLSP/MLPP2U7	\$20,615	ED04	\$18,553	\$2,061	\$0	\$0	\$0	\$0	\$0
55310000035908	PRDMTROUGE/GENERAL/MLSP/MLPP2U8	\$71,722	ED04	\$64,549	\$7,172	\$0	\$0	\$0	\$0	\$0
55310000035909	PRDMTROUGE/GENERAL/MLSP/MLPP2AU9	\$54,834	ED04	\$49,350	\$5,483	\$0	\$0	\$0	\$0	\$0
55310000035910	PRDMTROUGE/GENERAL/MLSP/MLPP2AU10	\$128,871	ED04	\$115,984	\$12,887	\$0	\$0	\$0	\$0	\$0
55310000037510	PRDMTROUGE/GENERAL/MLSP/ContrComm	(\$9,503)	ED04	(\$8,552)	(\$950)	\$0	\$0	\$0	\$0	\$0
55310000038751	PRDMTROUGE/GENERAL/MLSP/MWBusiness	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55310000047510	PRDMTROUGE/GENERAL/TRANS/ContrComm	\$1,694	ED04	\$1,525	\$169	\$0	\$0	\$0	\$0	\$0
55310000048751	PRDMTROUGE/GENERAL/TRANS/MWBusiness	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55310000145005	PRDMTROUGE/GENERAL/ILCD/PeakHydro	(\$1,332)	ED01	(\$133)	(\$1,199)	\$0	\$0	\$0	\$0	\$0
55310000145440	PRDMTROUGE/GENERAL/ILCD/BelugaGP	\$64,583	ED01	\$6,458	\$58,125	\$0	\$0	\$0	\$0	\$0
55310000145441	PRDMTROUGE/GENERAL/ILCD/Blg1	\$1,471	ED01	\$147	\$1,324	\$0	\$0	\$0	\$0	\$0
55310000145445	PRDMTROUGE/GENERAL/ILCD/Blg5	\$22,484	ED01	\$2,248	\$20,236	\$0	\$0	\$0	\$0	\$0
55310000145447	PRDMTROUGE/GENERAL/ILCD/Blg7	\$22,136	ED01	\$2,214	\$19,922	\$0	\$0	\$0	\$0	\$0
55310000145700	PRDMTROUGE/GENERAL/ILCD/SPPGEN	\$8,051	ED01	\$805	\$7,246	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55310000145710	PRDMTROUGE/GENERAL/ILCD/UNIT11CTG	\$27,197	ED01	\$2,720	\$24,478	\$0	\$0	\$0	\$0	\$0
55310000145720	PRDMTROUGE/GENERAL/ILCD/UNIT12CTG	\$62,028	ED01	\$6,203	\$55,826	\$0	\$0	\$0	\$0	\$0
55310000145730	PRDMTROUGE/GENERAL/ILCD/UNIT13CTG	\$26,345	ED01	\$2,635	\$23,711	\$0	\$0	\$0	\$0	\$0
55310000145762	PRDMTROUGE/GENERAL/ILCD/GASCOMP2	(\$325)	ED01	(\$32)	(\$292)	\$0	\$0	\$0	\$0	\$0
55310000145800	PRDMTROUGE/GENERAL/ILCD/MLPP1GN	\$158,414	ED01	\$15,841	\$142,572	\$0	\$0	\$0	\$0	\$0
55310000145803	PRDMTROUGE/GENERAL/ILCD/MLPP1U3	\$34,879	ED01	\$3,488	\$31,391	\$0	\$0	\$0	\$0	\$0
55310000145804	PRDMTROUGE/GENERAL/ILCD/MLPP1U4	\$38,924	ED01	\$3,892	\$35,031	\$0	\$0	\$0	\$0	\$0
55310000145900	PRDMTROUGE/GENERAL/ILCD/MLPGP22A	\$34,288	ED01	\$3,429	\$30,859	\$0	\$0	\$0	\$0	\$0
55310000145907	PRDMTROUGE/GENERAL/ILCD/MLPP2U7	\$18,429	ED01	\$1,843	\$16,586	\$0	\$0	\$0	\$0	\$0
55310000145908	PRDMTROUGE/GENERAL/ILCD/MLPP2U8	\$27,650	ED01	\$2,765	\$24,885	\$0	\$0	\$0	\$0	\$0
55310000145909	PRDMTROUGE/GENERAL/ILCD/MLPP2AU9	\$52,615	ED01	\$5,261	\$47,353	\$0	\$0	\$0	\$0	\$0
55310000145910	PRDMTROUGE/GENERAL/ILCD/MLPP2AU10	\$77,385	ED01	\$7,738	\$69,646	\$0	\$0	\$0	\$0	\$0
55310000145962	PRDMTROUGE/GENERAL/ILCD/MLPP2AGC2	(\$736)	ED01	(\$74)	(\$663)	\$0	\$0	\$0	\$0	\$0
55310000147510	PRDMTROUGE/GENERAL/ILCD/ContrComm	\$18,963	ED01	\$1,896	\$17,067	\$0	\$0	\$0	\$0	\$0
55310000147530	PRDMTROUGE/GENERAL/ILCD/SubRelEng	(\$122)	ED01	(\$12)	(\$109)	\$0	\$0	\$0	\$0	\$0
55310000147540	PRDMTROUGE/GENERAL/ILCD/SCADA	\$53,575	ED01	\$5,357	\$48,217	\$0	\$0	\$0	\$0	\$0
55310000148751	PRDMTROUGE/GENERAL/ILCD/MWBusiness	\$0	ED01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55310000225910	PRDMTROUGE/GENERAL/TOOLS/MLPP2AU10	\$3,822	ED04	\$3,440	\$382	\$0	\$0	\$0	\$0	\$0
55310010007530	PRDMTROUGE/COR EQ MNT/OTHER/SubRelEng	\$20	ED04	\$18	\$2	\$0	\$0	\$0	\$0	\$0
55310010017530	PRDMTROUGE/COR EQ MNT/LABOR/SubRelEng	\$5,558	ED01	\$556	\$5,003	\$0	\$0	\$0	\$0	\$0
55310010037530	PRDMTROUGE/COR EQ MNT/MLSP/SubRelEng	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55310010047530	PRDMTROUGE/COR EQ MNT/TRANS/SubRelEng	\$4,663	ED04	\$4,197	\$466	\$0	\$0	\$0	\$0	\$0
55310010147510	PRDMTROUGE/COR EQ MNT/ILCD/ContrComm	(\$165)	ED01	(\$16)	(\$148)	\$0	\$0	\$0	\$0	\$0
55310010147530	PRDMTROUGE/COR EQ MNT/ILCD/SubRelEng	\$1,552	ED01	\$155	\$1,397	\$0	\$0	\$0	\$0	\$0
55310011147510	PRDMTROUGE/PRE EQ MNT/ILCD/ContrComm	(\$1,832)	ED01	(\$183)	(\$1,649)	\$0	\$0	\$0	\$0	\$0
55310626125440	PRDMTROUGE/BELUGA./DACL/BelugaGP	\$1,228,692	ED04	\$1,105,823	\$122,869	\$0	\$0	\$0	\$0	\$0
55330000005710	PRDMTGENUN/GENERAL/OTHER/UNIT11CTG	\$26	ED04	\$23	\$3	\$0	\$0	\$0	\$0	\$0
55330000015445	PRDMTGENUN/GENERAL/LABOR/Blg5	\$1,619	ED01	\$162	\$1,457	\$0	\$0	\$0	\$0	\$0
55330000015700	PRDMTGENUN/GENERAL/LABOR/SPPGEN	\$20,117	ED01	\$2,012	\$18,105	\$0	\$0	\$0	\$0	\$0
55330000015710	PRDMTGENUN/GENERAL/LABOR/UNIT11CTG	\$63,537	ED01	\$6,354	\$57,183	\$0	\$0	\$0	\$0	\$0
55330000015720	PRDMTGENUN/GENERAL/LABOR/UNIT12CTG	\$23,172	ED01	\$2,317	\$20,855	\$0	\$0	\$0	\$0	\$0
55330000015730	PRDMTGENUN/GENERAL/LABOR/UNIT13CTG	\$3,016	ED01	\$302	\$2,715	\$0	\$0	\$0	\$0	\$0
55330000015800	PRDMTGENUN/GENERAL/LABOR/MLPP1GN	\$52,961	ED01	\$5,296	\$47,665	\$0	\$0	\$0	\$0	\$0
55330000015803	PRDMTGENUN/GENERAL/LABOR/MLPP1U3	\$71,286	ED01	\$7,129	\$64,158	\$0	\$0	\$0	\$0	\$0
55330000015804	PRDMTGENUN/GENERAL/LABOR/MLPP1U4	\$6,107	ED01	\$611	\$5,496	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55330000015900	PRDMTGENUN/GENERAL/LABOR/MLPGP22A	\$36,791	ED01	\$3,679	\$33,112	\$0	\$0	\$0	\$0	\$0
55330000015907	PRDMTGENUN/GENERAL/LABOR/MLPP2U7	\$22,827	ED01	\$2,283	\$20,545	\$0	\$0	\$0	\$0	\$0
55330000015908	PRDMTGENUN/GENERAL/LABOR/MLPP2U8	\$7,843	ED01	\$784	\$7,058	\$0	\$0	\$0	\$0	\$0
55330000015909	PRDMTGENUN/GENERAL/LABOR/MLPP2AU9	\$16,811	ED01	\$1,681	\$15,129	\$0	\$0	\$0	\$0	\$0
55330000015910	PRDMTGENUN/GENERAL/LABOR/MLPP2AU10	\$18,602	ED01	\$1,860	\$16,742	\$0	\$0	\$0	\$0	\$0
55330000025710	PRDMTGENUN/GENERAL/PFCT/UNIT11CTG	\$86,112	ED04	\$77,501	\$8,611	\$0	\$0	\$0	\$0	\$0
55330000025907	PRDMTGENUN/GENERAL/PFCT/MLPP2U7	\$10,267	ED04	\$9,240	\$1,027	\$0	\$0	\$0	\$0	\$0
55330000025908	PRDMTGENUN/GENERAL/PFCT/MLPP2U8	\$10,740	ED04	\$9,666	\$1,074	\$0	\$0	\$0	\$0	\$0
55330000025910	PRDMTGENUN/GENERAL/PFCT/MLPP2AU10	\$3,740	ED04	\$3,366	\$374	\$0	\$0	\$0	\$0	\$0
55330000035440	PRDMTGENUN/GENERAL/MLSP/BelugaGP	\$39,525	ED04	\$35,572	\$3,952	\$0	\$0	\$0	\$0	\$0
55330000035441	PRDMTGENUN/GENERAL/MLSP/Blg1	\$121	ED04	\$109	\$12	\$0	\$0	\$0	\$0	\$0
55330000035445	PRDMTGENUN/GENERAL/MLSP/Blg5	\$3,850	ED04	\$3,465	\$385	\$0	\$0	\$0	\$0	\$0
55330000035447	PRDMTGENUN/GENERAL/MLSP/Blg7	\$8,318	ED04	\$7,487	\$832	\$0	\$0	\$0	\$0	\$0
55330000035700	PRDMTGENUN/GENERAL/MLSP/SPPGEN	\$16,035	ED04	\$14,432	\$1,604	\$0	\$0	\$0	\$0	\$0
55330000035710	PRDMTGENUN/GENERAL/MLSP/UNIT11CTG	\$40,278	ED04	\$36,250	\$4,028	\$0	\$0	\$0	\$0	\$0
55330000035720	PRDMTGENUN/GENERAL/MLSP/UNIT12CTG	\$25,930	ED04	\$23,337	\$2,593	\$0	\$0	\$0	\$0	\$0
55330000035730	PRDMTGENUN/GENERAL/MLSP/UNIT13CTG	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55330000035800	PRDMTGENUN/GENERAL/MLSP/MLPP1GN	\$30,261	ED04	\$27,235	\$3,026	\$0	\$0	\$0	\$0	\$0
55330000035803	PRDMTGENUN/GENERAL/MLSP/MLPP1U3	\$177,532	ED04	\$159,779	\$17,753	\$0	\$0	\$0	\$0	\$0
55330000035900	PRDMTGENUN/GENERAL/MLSP/MLPGP22A	\$179,614	ED04	\$161,652	\$17,961	\$0	\$0	\$0	\$0	\$0
55330000035907	PRDMTGENUN/GENERAL/MLSP/MLPP2U7	\$4,523	ED04	\$4,071	\$452	\$0	\$0	\$0	\$0	\$0
55330000035908	PRDMTGENUN/GENERAL/MLSP/MLPP2U8	\$18,892	ED04	\$17,003	\$1,889	\$0	\$0	\$0	\$0	\$0
55330000035909	PRDMTGENUN/GENERAL/MLSP/MLPP2AU9	\$15,283	ED04	\$13,754	\$1,528	\$0	\$0	\$0	\$0	\$0
55330000035910	PRDMTGENUN/GENERAL/MLSP/MLPP2AU10	\$17,191	ED04	\$15,472	\$1,719	\$0	\$0	\$0	\$0	\$0
55330000145440	PRDMTGENUN/GENERAL/ILCD/BelugaGP	(\$787)	ED01	(\$79)	(\$709)	\$0	\$0	\$0	\$0	\$0
55330000145443	PRDMTGENUN/GENERAL/ILCD/Blg3	(\$389)	ED01	(\$39)	(\$350)	\$0	\$0	\$0	\$0	\$0
55330000145445	PRDMTGENUN/GENERAL/ILCD/Blg5	\$654	ED01	\$65	\$589	\$0	\$0	\$0	\$0	\$0
55330000145700	PRDMTGENUN/GENERAL/ILCD/SPPGEN	\$12,798	ED01	\$1,280	\$11,518	\$0	\$0	\$0	\$0	\$0
55330000145710	PRDMTGENUN/GENERAL/ILCD/UNIT11CTG	\$34,658	ED01	\$3,466	\$31,192	\$0	\$0	\$0	\$0	\$0
55330000145720	PRDMTGENUN/GENERAL/ILCD/UNIT12CTG	\$11,514	ED01	\$1,151	\$10,362	\$0	\$0	\$0	\$0	\$0
55330000145730	PRDMTGENUN/GENERAL/ILCD/UNIT13CTG	(\$6,118)	ED01	(\$612)	(\$5,506)	\$0	\$0	\$0	\$0	\$0
55330000145800	PRDMTGENUN/GENERAL/ILCD/MLPP1GN	\$28,223	ED01	\$2,822	\$25,400	\$0	\$0	\$0	\$0	\$0
55330000145803	PRDMTGENUN/GENERAL/ILCD/MLPP1U3	\$29,710	ED01	\$2,971	\$26,739	\$0	\$0	\$0	\$0	\$0
55330000145804	PRDMTGENUN/GENERAL/ILCD/MLPP1U4	\$2,844	ED01	\$284	\$2,559	\$0	\$0	\$0	\$0	\$0
55330000145900	PRDMTGENUN/GENERAL/ILCD/MLPGP22A	\$16,304	ED01	\$1,630	\$14,673	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Total	Classification		Energy	Demand	Retail Customer Related				
			Factor				Plant	Accounting	Revenue	Lighting	Secondary
55330000145907	PRDMTGENUN/GENERAL/ILCD/MLPP2U7	\$9,274	ED01		\$927	\$8,347	\$0	\$0	\$0	\$0	\$0
55330000145908	PRDMTGENUN/GENERAL/ILCD/MLPP2U8	\$2,993	ED01		\$299	\$2,694	\$0	\$0	\$0	\$0	\$0
55330000145909	PRDMTGENUN/GENERAL/ILCD/MLPP2AU9	\$6,049	ED01		\$605	\$5,444	\$0	\$0	\$0	\$0	\$0
55330000145910	PRDMTGENUN/GENERAL/ILCD/MLPP2AU10	\$7,495	ED01		\$750	\$6,746	\$0	\$0	\$0	\$0	\$0
55396601052101	PRODWHSC/CLRLBR/CALC/Corporate	\$833,799	ED04		\$750,419	\$83,380	\$0	\$0	\$0	\$0	\$0
55396602052101	PRODWHSC/CLRPROFSVC/CALC/Corporate	\$39,211	ED04		\$35,290	\$3,921	\$0	\$0	\$0	\$0	\$0
55396603052101	PRODWHSC/CLROTHER/CALC/Corporate	\$33,457	ED04		\$30,111	\$3,346	\$0	\$0	\$0	\$0	\$0
55396607052101	PRODWHSC/CLRVHCLFL/CALC/Corporate	\$175	ED04		\$157	\$17	\$0	\$0	\$0	\$0	\$0
55396609052101	PRODWHSC/CLRLEASES/CALC/Corporate	\$200,907	ED04		\$180,816	\$20,091	\$0	\$0	\$0	\$0	\$0
55396612052101	PRODWHSC/CLRDPRC/AM/CALC/Corporate	\$101,603	ED04		\$91,443	\$10,160	\$0	\$0	\$0	\$0	\$0
55397601052101	PRODGARCL/CLRLBR/CALC/Corporate	\$304,083	ED04		\$273,674	\$30,408	\$0	\$0	\$0	\$0	\$0
55397602052101	PRODGARCL/CLRPROFSVC/CALC/Corporate	\$21,666	ED04		\$19,499	\$2,167	\$0	\$0	\$0	\$0	\$0
55397603052101	PRODGARCL/CLROTHER/CALC/Corporate	\$37,628	ED04		\$33,866	\$3,763	\$0	\$0	\$0	\$0	\$0
55397607052101	PRODGARCL/CLRVHCLFL/CALC/Corporate	\$70,293	ED04		\$63,263	\$7,029	\$0	\$0	\$0	\$0	\$0
55397608052101	PRODGARCL/CLRVHCLPRT/CALC/Corporate	\$97,232	ED04		\$87,509	\$9,723	\$0	\$0	\$0	\$0	\$0
55397612052101	PRODGARCL/CLRDPRC/AM/CALC/Corporate	\$253,312	ED04		\$227,981	\$25,331	\$0	\$0	\$0	\$0	\$0
55399271122101	PRDEXPCR/SFTAMRT/DACL/Corporate	\$52,852	ED04		\$47,567	\$5,285	\$0	\$0	\$0	\$0	\$0
55399601052101	PRDEXPCR/CLRLBR/CALC/Corporate	\$652,013	ED04		\$586,812	\$65,201	\$0	\$0	\$0	\$0	\$0
55399602052101	PRDEXPCR/CLRPROFSVC/CALC/Corporate	\$33,289	ED04		\$29,960	\$3,329	\$0	\$0	\$0	\$0	\$0
55399603052101	PRDEXPCR/CLROTHER/CALC/Corporate	(\$78,755)	ED04		(\$70,879)	(\$7,875)	\$0	\$0	\$0	\$0	\$0
55399610052101	PRDEXPCR/CLRSFTWR/CALC/Corporate	\$338,764	ED04		\$304,888	\$33,876	\$0	\$0	\$0	\$0	\$0
55399611052101	PRDEXPCR/CLRHRDWR/CALC/Corporate	\$108,785	ED04		\$97,907	\$10,879	\$0	\$0	\$0	\$0	\$0
55399612052101	PRDEXPCR/CLRDPRC/AM/CALC/Corporate	\$77,594	ED04		\$69,834	\$7,759	\$0	\$0	\$0	\$0	\$0
55400000005700	PRDMTMSOTH/GENERAL/OTHER/SPPGEN	\$13	ED04		\$12	\$1	\$0	\$0	\$0	\$0	\$0
55400000005800	PRDMTMSOTH/GENERAL/OTHER/MLPP1GN	\$197	ED04		\$177	\$20	\$0	\$0	\$0	\$0	\$0
55400000015440	PRDMTMSOTH/GENERAL/LABOR/BelugaGP	\$635	ED01		\$64	\$572	\$0	\$0	\$0	\$0	\$0
55400000015650	PRDMTMSOTH/GENERAL/LABOR/MSESS	\$7,699	ED01		\$770	\$6,929	\$0	\$0	\$0	\$0	\$0
55400000025650	PRDMTMSOTH/GENERAL/PFCT/MSESS	\$9,771	ED04		\$8,794	\$977	\$0	\$0	\$0	\$0	\$0
55400000025900	PRDMTMSOTH/GENERAL/PFCT/MLPGP22A	\$110	ED04		\$99	\$11	\$0	\$0	\$0	\$0	\$0
55400000035430	PRDMTMSOTH/GENERAL/MLSP/IGT	\$640	ED04		\$576	\$64	\$0	\$0	\$0	\$0	\$0
55400000035800	PRDMTMSOTH/GENERAL/MLSP/MLPP1GN	\$498	ED04		\$448	\$50	\$0	\$0	\$0	\$0	\$0
55400000035900	PRDMTMSOTH/GENERAL/MLSP/MLPGP22A	\$27,741	ED04		\$24,967	\$2,774	\$0	\$0	\$0	\$0	\$0
55400000145440	PRDMTMSOTH/GENERAL/ILCD/BelugaGP	\$353	ED04		\$317	\$35	\$0	\$0	\$0	\$0	\$0
55400000145650	PRDMTMSOTH/GENERAL/ILCD/MSESS	\$4,397	ED04		\$3,957	\$440	\$0	\$0	\$0	\$0	\$0
55400000145700	PRDMTMSOTH/GENERAL/ILCD/SPPGEN	\$26	ED04		\$24	\$3	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
55400000145800	PRDMTMSOTH/GENERAL/ILCD/MLPP1GN	(\$2,328)	ED01	(\$233)	(\$2,095)	\$0	\$0	\$0	\$0	\$0
55400000145900	PRDMTMSOTH/GENERAL/ILCD/MLPGP22A	(\$527)	ED01	(\$53)	(\$474)	\$0	\$0	\$0	\$0	\$0
55400000225900	PRDMTMSOTH/GENERAL/TOOLS/MLPGP22A	\$78,677	ED04	\$70,809	\$7,868	\$0	\$0	\$0	\$0	\$0
55400578035440	PRDMTMSOTH/SFTYEQUIP/MLSP/BelugaGP	\$160	ED04	\$144	\$16	\$0	\$0	\$0	\$0	\$0
55400696025430	PRDMTMSOTH/Environmnt/PFCT/IGT	\$20	ED04	\$18	\$2	\$0	\$0	\$0	\$0	\$0
55400696025440	PRDMTMSOTH/Environmnt/PFCT/BelugaGP	\$24,997	ED04	\$22,497	\$2,500	\$0	\$0	\$0	\$0	\$0
55400696025700	PRDMTMSOTH/Environmnt/PFCT/SPPGEN	\$9,078	ED04	\$8,170	\$908	\$0	\$0	\$0	\$0	\$0
55400696025800	PRDMTMSOTH/Environmnt/PFCT/MLPP1GN	\$83	ED04	\$75	\$8	\$0	\$0	\$0	\$0	\$0
55400696025900	PRDMTMSOTH/Environmnt/PFCT/MLPGP22A	(\$4,510)	ED04	(\$4,059)	(\$451)	\$0	\$0	\$0	\$0	\$0
55410000015440	PRODMNTRou/GENERAL/LABOR/BelugaGP	\$72,300	ED01	\$7,230	\$65,070	\$0	\$0	\$0	\$0	\$0
55410000015700	PRODMNTRou/GENERAL/LABOR/SPPGEN	\$169,655	ED01	\$16,965	\$152,689	\$0	\$0	\$0	\$0	\$0
55410000015800	PRODMNTRou/GENERAL/LABOR/MLPP1GN	\$34,769	ED01	\$3,477	\$31,292	\$0	\$0	\$0	\$0	\$0
55410000015805	PRODMNTRou/GENERAL/LABOR/MLPP1BS	\$3,239	ED01	\$324	\$2,915	\$0	\$0	\$0	\$0	\$0
55410000015900	PRODMNTRou/GENERAL/LABOR/MLPGP22A	\$110,971	ED01	\$11,097	\$99,874	\$0	\$0	\$0	\$0	\$0
55410000025900	PRODMNTRou/GENERAL/PFCT/MLPGP22A	\$165,640	ED04	\$149,076	\$16,564	\$0	\$0	\$0	\$0	\$0
55410000035440	PRODMNTRou/GENERAL/MLSP/BelugaGP	\$181	ED04	\$162	\$18	\$0	\$0	\$0	\$0	\$0
55410000035700	PRODMNTRou/GENERAL/MLSP/SPPGEN	\$1,080	ED04	\$972	\$108	\$0	\$0	\$0	\$0	\$0
55410000035800	PRODMNTRou/GENERAL/MLSP/MLPP1GN	\$7,708	ED04	\$6,937	\$771	\$0	\$0	\$0	\$0	\$0
55410000035900	PRODMNTRou/GENERAL/MLSP/MLPGP22A	\$82,921	ED04	\$74,629	\$8,292	\$0	\$0	\$0	\$0	\$0
55410000145440	PRODMNTRou/GENERAL/ILCD/BelugaGP	\$35,551	ED01	\$3,555	\$31,996	\$0	\$0	\$0	\$0	\$0
55410000145700	PRODMNTRou/GENERAL/ILCD/SPPGEN	\$99,248	ED01	\$9,925	\$89,324	\$0	\$0	\$0	\$0	\$0
55410000145800	PRODMNTRou/GENERAL/ILCD/MLPP1GN	\$12,485	ED01	\$1,249	\$11,237	\$0	\$0	\$0	\$0	\$0
55410000145805	PRODMNTRou/GENERAL/ILCD/MLPP1BS	\$1,094	ED01	\$109	\$985	\$0	\$0	\$0	\$0	\$0
55410000145900	PRODMNTRou/GENERAL/ILCD/MLPGP22A	\$49,304	ED01	\$4,930	\$44,374	\$0	\$0	\$0	\$0	\$0
55430000015700	PRODMNTUNS/GENERAL/LABOR/SPPGEN	\$11,864	ED01	\$1,186	\$10,677	\$0	\$0	\$0	\$0	\$0
55430000015800	PRODMNTUNS/GENERAL/LABOR/MLPP1GN	\$10,203	ED01	\$1,020	\$9,183	\$0	\$0	\$0	\$0	\$0
55430000015900	PRODMNTUNS/GENERAL/LABOR/MLPGP22A	\$50,972	ED01	\$5,097	\$45,874	\$0	\$0	\$0	\$0	\$0
55430000025650	PRODMNTUNS/GENERAL/PFCT/MSESS	\$49,881	ED04	\$44,893	\$4,988	\$0	\$0	\$0	\$0	\$0
55430000025700	PRODMNTUNS/GENERAL/PFCT/SPPGEN	\$35,600	ED04	\$32,040	\$3,560	\$0	\$0	\$0	\$0	\$0
55430000035700	PRODMNTUNS/GENERAL/MLSP/SPPGEN	\$6,366	ED04	\$5,729	\$637	\$0	\$0	\$0	\$0	\$0
55430000035900	PRODMNTUNS/GENERAL/MLSP/MLPGP22A	\$10,423	ED04	\$9,381	\$1,042	\$0	\$0	\$0	\$0	\$0
55430000145440	PRODMNTUNS/GENERAL/ILCD/BelugaGP	(\$17)	ED01	(\$2)	(\$15)	\$0	\$0	\$0	\$0	\$0
55430000145700	PRODMNTUNS/GENERAL/ILCD/SPPGEN	\$6,570	ED01	\$657	\$5,913	\$0	\$0	\$0	\$0	\$0
55430000145800	PRODMNTUNS/GENERAL/ILCD/MLPP1GN	\$5,447	ED01	\$545	\$4,902	\$0	\$0	\$0	\$0	\$0
55430000145900	PRODMNTUNS/GENERAL/ILCD/MLPGP22A	\$22,382	ED01	\$2,238	\$20,144	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account		Account Description	Classification			Retail Customer Related					
			Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
Total Other Power Production Expense			\$40,227,112		\$21,421,709	\$18,805,403	\$0	\$0	\$0	\$0	\$0
Purchased Power Expense											
55500061007410	PURPOW/MEA/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500062007410	PURPOW/GVEA/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500070007410	PURPOW/BRADLKE/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500072007410	PURPOW/BRLKSEW/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500131007410	PURPOW/QFPURCHASE/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500141007410	PURPOW/FIREISLND/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500141122101	PURPOW/FIREISLND/DACL/Corporate	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500143007410	PURPOW/BELUGARU/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500600002101	PURPOW/CLRCRDS/OTHER/Corporate	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55500619005500	PURPOW/EKLUTNA/OTHER/Eklt	\$2,541,820	ED04	\$2,287,638	\$254,182	\$0	\$0	\$0	\$0	\$0	\$0
55500655007410	PURPOW/EGS PP/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55600000007410	SYSCTRLDIS/GENERAL/OTHER/SystemCont	\$58,976	ED04	\$53,078	\$5,898	\$0	\$0	\$0	\$0	\$0	\$0
55600000017410	SYSCTRLDIS/GENERAL/LABOR/SystemCont	\$1,382,101	ED04	\$1,243,891	\$138,210	\$0	\$0	\$0	\$0	\$0	\$0
55600000017510	SYSCTRLDIS/GENERAL/LABOR/ContrComm	\$2,965	ED04	\$2,669	\$297	\$0	\$0	\$0	\$0	\$0	\$0
55600000017540	SYSCTRLDIS/GENERAL/LABOR/SCADA	\$257,883	ED04	\$232,095	\$25,788	\$0	\$0	\$0	\$0	\$0	\$0
55600000027410	SYSCTRLDIS/GENERAL/PFCT/SystemCont	\$130,701	ED04	\$117,631	\$13,070	\$0	\$0	\$0	\$0	\$0	\$0
55600000027540	SYSCTRLDIS/GENERAL/PFCT/SCADA	\$465,693	ED04	\$419,124	\$46,569	\$0	\$0	\$0	\$0	\$0	\$0
55600000037410	SYSCTRLDIS/GENERAL/MLSP/SystemCont	\$9,273	ED04	\$8,346	\$927	\$0	\$0	\$0	\$0	\$0	\$0
55600000037510	SYSCTRLDIS/GENERAL/MLSP/ContrComm	\$2,441	ED04	\$2,197	\$244	\$0	\$0	\$0	\$0	\$0	\$0
55600000037540	SYSCTRLDIS/GENERAL/MLSP/SCADA	\$29,006	ED04	\$26,105	\$2,901	\$0	\$0	\$0	\$0	\$0	\$0
55600000047410	SYSCTRLDIS/GENERAL/TRANS/SystemCont	\$2,140	ED04	\$1,926	\$214	\$0	\$0	\$0	\$0	\$0	\$0
55600000067410	SYSCTRLDIS/GENERAL/UTILITIES/SystemCont	\$6,933	ED04	\$6,240	\$693	\$0	\$0	\$0	\$0	\$0	\$0
55600000097410	SYSCTRLDIS/GENERAL/LEASES/SystemCont	\$2,538	ED04	\$2,284	\$254	\$0	\$0	\$0	\$0	\$0	\$0
55600000147410	SYSCTRLDIS/GENERAL/ILCD/SystemCont	\$770,481	ED04	\$693,433	\$77,048	\$0	\$0	\$0	\$0	\$0	\$0
55600000147510	SYSCTRLDIS/GENERAL/ILCD/ContrComm	\$779	ED04	\$702	\$78	\$0	\$0	\$0	\$0	\$0	\$0
55600000147540	SYSCTRLDIS/GENERAL/ILCD/SCADA	\$206,017	ED04	\$185,415	\$20,602	\$0	\$0	\$0	\$0	\$0	\$0
55600000157410	SYSCTRLDIS/GENERAL/CTIA/SystemCont	(\$41,350)	ED04	(\$37,215)	(\$4,135)	\$0	\$0	\$0	\$0	\$0	\$0
55600000217410	SYSCTRLDIS/GENERAL/TRED/SystemCont	\$5,236	ED01	\$524	\$4,712	\$0	\$0	\$0	\$0	\$0	\$0
55600000217540	SYSCTRLDIS/GENERAL/TRED/SCADA	\$9,946	ED01	\$995	\$8,951	\$0	\$0	\$0	\$0	\$0	\$0
55600065017410	SYSCTRLDIS/AEA/LABOR/SystemCont	\$78,790	ED04	\$70,911	\$7,879	\$0	\$0	\$0	\$0	\$0	\$0
55600065147410	SYSCTRLDIS/AEA/ILCD/SystemCont	\$36,158	ED04	\$32,542	\$3,616	\$0	\$0	\$0	\$0	\$0	\$0
55600143012600	SYSCTRLDIS/BELUGARU/LABOR/FuelCorp	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification		Energy	Demand	Retail Customer Related				
		Total	Factor			Plant	Accounting	Revenue	Lighting	Secondary
55600143017420	SYSCTRLDIS/BELUGARU/LABOR/Fuel Ops	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55600143142600	SYSCTRLDIS/BELUGARU/ILCD/FuelCorp	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55600143147420	SYSCTRLDIS/BELUGARU/ILCD/Fuel Ops	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55600245012600	SYSCTRLDIS/FUELMGMT/LABOR/FuelCorp	\$592,541	ED04	\$533,287	\$59,254	\$0	\$0	\$0	\$0	\$0
55600245017420	SYSCTRLDIS/FUELMGMT/LABOR/Fuel Ops	\$128,029	ED04	\$115,226	\$12,803	\$0	\$0	\$0	\$0	\$0
55600245142600	SYSCTRLDIS/FUELMGMT/ILCD/FuelCorp	\$421,478	ED04	\$379,330	\$42,148	\$0	\$0	\$0	\$0	\$0
55600245147420	SYSCTRLDIS/FUELMGMT/ILCD/Fuel Ops	\$90,950	ED04	\$81,855	\$9,095	\$0	\$0	\$0	\$0	\$0
55600531007410	SYSCTRLDIS/DUES/OTHER/SystemCont	\$819	ED04	\$737	\$82	\$0	\$0	\$0	\$0	\$0
55600904013310	SYSCTRLDIS/PWRDELVR/LABOR/Bus & Tech	\$1,134	ED04	\$1,021	\$113	\$0	\$0	\$0	\$0	\$0
55600904013320	SYSCTRLDIS/PWRDELVR/LABOR/Opr & Tech	\$13,347	ED04	\$12,012	\$1,335	\$0	\$0	\$0	\$0	\$0
55600904013360	SYSCTRLDIS/PWRDELVR/LABOR/IS Support	\$5,437	ED04	\$4,893	\$544	\$0	\$0	\$0	\$0	\$0
55600904103390	SYSCTRLDIS/PWRDELVR/SWCL/IS Softwar	(\$70,125)	ED04	(\$63,112)	(\$7,012)	\$0	\$0	\$0	\$0	\$0
55600904143310	SYSCTRLDIS/PWRDELVR/ILCD/Bus & Tech	\$289	ED04	\$260	\$29	\$0	\$0	\$0	\$0	\$0
55600904143320	SYSCTRLDIS/PWRDELVR/ILCD/Opr & Tech	\$6,361	ED04	\$5,725	\$636	\$0	\$0	\$0	\$0	\$0
55600904143360	SYSCTRLDIS/PWRDELVR/ILCD/IS Support	\$2,139	ED04	\$1,925	\$214	\$0	\$0	\$0	\$0	\$0
55610065007410	SYSCTRLINT/AEA/OTHER/SystemCont	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55697601052101	PURCHGARCL/CLRLBR/CALC/Corporate	\$676	ED04	\$609	\$68	\$0	\$0	\$0	\$0	\$0
55697602052101	PURCHGARCL/CLRPROFSVC/CALC/Corporate	\$51	ED04	\$46	\$5	\$0	\$0	\$0	\$0	\$0
55697603052101	PURCHGARCL/CLROTHER/CALC/Corporate	\$89	ED04	\$80	\$9	\$0	\$0	\$0	\$0	\$0
55697607052101	PURCHGARCL/CLRVHCLFL/CALC/Corporate	\$166	ED04	\$150	\$17	\$0	\$0	\$0	\$0	\$0
55697608052101	PURCHGARCL/CLRVHCLPRT/CALC/Corporate	\$230	ED04	\$207	\$23	\$0	\$0	\$0	\$0	\$0
55697612052101	PURCHGARCL/CLRDPRC/AM/CALC/Corporate	\$504	ED04	\$453	\$50	\$0	\$0	\$0	\$0	\$0
55699601052101	PRDDISPC/LR/CLRLBR/CALC/Corporate	\$140,123	ED04	\$126,111	\$14,012	\$0	\$0	\$0	\$0	\$0
55699602052101	PRDDISPC/LR/CLRPROFSVC/CALC/Corporate	\$7,177	ED04	\$6,459	\$718	\$0	\$0	\$0	\$0	\$0
55699603052101	PRDDISPC/LR/CLROTHER/CALC/Corporate	(\$16,980)	ED04	(\$15,282)	(\$1,698)	\$0	\$0	\$0	\$0	\$0
55699610052101	PRDDISPC/LR/CLRSFTWR/CALC/Corporate	\$73,039	ED04	\$65,735	\$7,304	\$0	\$0	\$0	\$0	\$0
55699611052101	PRDDISPC/LR/CLHRDWR/CALC/Corporate	\$23,455	ED04	\$21,109	\$2,345	\$0	\$0	\$0	\$0	\$0
55699612052101	PRDDISPC/LR/CLRDPRC/AM/CALC/Corporate	\$16,729	ED04	\$15,057	\$1,673	\$0	\$0	\$0	\$0	\$0
55700000005410	OTHPOWSUPP/GENERAL/OTHER/CLGP	\$12	ED04	\$11	\$1	\$0	\$0	\$0	\$0	\$0
55700271122101	OTHPOWSUPP/SFTAMRT/DACL/Corporate	\$52,743	ED04	\$47,469	\$5,274	\$0	\$0	\$0	\$0	\$0
55900000002501	REC EXPS/GENERAL/OTHER/Reg Affair	\$0	ED04	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Purchased Power Expense		\$7,448,940		\$6,691,901	\$757,039	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense		\$13,953,334	ED02	\$3,488,333	\$10,465,000	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification		Retail Customer Related						
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
Depreciation and Amortization Expense		\$32,920,671	DMND	\$0	\$32,920,671	\$0	\$0	\$0	\$0	\$0
Tax Expense		\$3,468,331	ED03	\$1,734,166	\$1,734,166	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt		\$23,377,213	DMND	\$0	\$23,377,213	\$0	\$0	\$0	\$0	\$0
IDC		(\$1,258,760)	DMND	\$0	(\$1,258,760)	\$0	\$0	\$0	\$0	\$0
Margins		\$16,588,839	DMND	\$0	\$16,588,839	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other		\$254,459	DMND	\$0	\$254,459	\$0	\$0	\$0	\$0	\$0
Other Deductions		\$244,153	DMND	\$0	\$244,153	\$0	\$0	\$0	\$0	\$0
Non-Operating Margins - Interest		\$286,706	DMND	\$0	\$286,706	\$0	\$0	\$0	\$0	\$0
AFUDC		\$48,133	DMND	\$0	\$48,133	\$0	\$0	\$0	\$0	\$0
Total Production		\$133,307,730		\$33,350,400	\$99,957,329	\$0	\$0	\$0	\$0	\$0

Transmission

Other Operating Revenues

45000000002101	FORFDISC/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
45100000002101	MISCSVSREV/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
45100061002101	MISCSVSREV/MEA/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
45400000002101	RENTELP/PROP/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
45600000002101	OTHELECREV/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
45900000002101	REC SALES/GENERAL/OTHER/Corporate	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Operating Revenues		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Transmission Expense		\$8,790,546	ED01	\$879,055	\$7,911,491	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense		\$4,222,421	ED01	\$422,242	\$3,800,179	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Production and Transmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Total	Classification		Demand	Retail Customer Related				
			Factor	Energy		Plant	Accounting	Revenue	Lighting	Secondary
Depreciation and Amortization Expense		\$7,774,715	DMND	\$0	\$7,774,715	\$0	\$0	\$0	\$0	\$0
Tax Expense		\$1,191,235	ED01	\$119,124	\$1,072,112	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt		\$5,444,531	DMND	\$0	\$5,444,531	\$0	\$0	\$0	\$0	\$0
IDC		(\$247,673)	DMND	\$0	(\$247,673)	\$0	\$0	\$0	\$0	\$0
Margins		\$3,897,644	DMND	\$0	\$3,897,644	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other		\$50,067	DMND	\$0	\$50,067	\$0	\$0	\$0	\$0	\$0
Other Deductions		\$187,277	DMND	\$0	\$187,277	\$0	\$0	\$0	\$0	\$0
Non-Operating Margins - Interest		\$102,192	DMND	\$0	\$102,192	\$0	\$0	\$0	\$0	\$0
AFUDC		\$9,471	DMND	\$0	\$9,471	\$0	\$0	\$0	\$0	\$0
Total Transmission		\$31,199,102		\$1,420,420	\$29,778,681	\$0	\$0	\$0	\$0	\$0
Total G&T Classified Expenses		\$164,506,831		\$34,770,820	\$129,736,011	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Subtransmission
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Total	Classification		Demand	Retail Customer Related				
			Factor	Energy		Plant	Accounting	Revenue	Lighting	Secondary
Subtransmission										
Other Operating Revenues		\$0	DMND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance		\$120	DMND	\$0	\$120	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense		\$80,382	ED02	\$20,095	\$60,286	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense		\$815,689	DMND	\$0	\$815,689	\$0	\$0	\$0	\$0	\$0
Tax Expense		\$20,379	ED03	\$10,189	\$10,189	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt		\$612,740	DMND	\$0	\$612,740	\$0	\$0	\$0	\$0	\$0
IDC		(\$14,586)	DMND	\$0	(\$14,586)	\$0	\$0	\$0	\$0	\$0
Margins		\$448,615	DMND	\$0	\$448,615	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other		\$2,949	DMND	\$0	\$2,949	\$0	\$0	\$0	\$0	\$0
Other Deductions		\$330	DMND	\$0	\$330	\$0	\$0	\$0	\$0	\$0
Non-Operating Margins - Interest		\$16,573	DMND	\$0	\$16,573	\$0	\$0	\$0	\$0	\$0
AFUDC		\$558	DMND	\$0	\$558	\$0	\$0	\$0	\$0	\$0
Total Subtransmission		\$1,949,487		\$30,285	\$1,919,202	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account		Account Description	Total	Classification		Retail Customer Related				
				Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting
Distribution										
Other Operating Revenues										
Total Other Operating Revenues			(\$306,665)		\$0	(\$306,665)	\$0	\$0	\$0	\$0
Distribution Expense - Operations										
58000000007602	DISTOPSUPV/GENERAL/OTHER/ENGADMIN		\$2,417	ED02	\$604	\$1,813	\$0	\$0	\$0	\$0
58000000007662	DISTOPSUPV/GENERAL/OTHER/Land Svcs		\$6,732	ED02	\$1,683	\$5,049	\$0	\$0	\$0	\$0
58000000007665	DISTOPSUPV/GENERAL/OTHER/Dist Const		\$73,786	ED02	\$18,447	\$55,340	\$0	\$0	\$0	\$0
58000000007666	DISTOPSUPV/GENERAL/OTHER/Dist Supp		\$115	ED02	\$29	\$86	\$0	\$0	\$0	\$0
58000000007667	DISTOPSUPV/GENERAL/OTHER/Survey		\$4,669	ED02	\$1,167	\$3,502	\$0	\$0	\$0	\$0
58000000007668	DISTOPSUPV/GENERAL/OTHER/CAD/GIS		\$1,607	ED02	\$402	\$1,205	\$0	\$0	\$0	\$0
58000000007690	DISTOPSUPV/GENERAL/OTHER/TransEng		\$467	ED02	\$117	\$351	\$0	\$0	\$0	\$0
58000000007691	DISTOPSUPV/GENERAL/OTHER/PROJECTS		\$453	ED02	\$113	\$339	\$0	\$0	\$0	\$0
58000000017001	DISTOPSUPV/GENERAL/LABOR/SrVPPwDel		\$568	ED02	\$142	\$426	\$0	\$0	\$0	\$0
58000000017500	DISTOPSUPV/GENERAL/LABOR/VPFIdOps		\$164,578	ED02	\$41,144	\$123,433	\$0	\$0	\$0	\$0
58000000017520	DISTOPSUPV/GENERAL/LABOR/Substation		\$59	ED02	\$15	\$44	\$0	\$0	\$0	\$0
58000000017530	DISTOPSUPV/GENERAL/LABOR/SubRelEng		\$40,224	ED02	\$10,056	\$30,168	\$0	\$0	\$0	\$0
58000000017540	DISTOPSUPV/GENERAL/LABOR/SCADA		\$37,043	ED02	\$27,261	\$27,782	\$0	\$0	\$0	\$0
58000000017550	DISTOPSUPV/GENERAL/LABOR/TechSvcAdm		\$71,746	ED02	\$17,936	\$53,809	\$0	\$0	\$0	\$0
58000000017602	DISTOPSUPV/GENERAL/LABOR/ENGADMIN		\$111,846	ED02	\$27,962	\$83,885	\$0	\$0	\$0	\$0
58000000017612	DISTOPSUPV/GENERAL/LABOR/Operations		\$23,304	ED02	\$5,826	\$17,478	\$0	\$0	\$0	\$0
58000000017613	DISTOPSUPV/GENERAL/LABOR/SPCSUPSRV		\$64,246	ED02	\$16,061	\$48,184	\$0	\$0	\$0	\$0
58000000017624	DISTOPSUPV/GENERAL/LABOR/Meter Shop		\$74,740	ED02	\$18,685	\$56,055	\$0	\$0	\$0	\$0
58000000017626	DISTOPSUPV/GENERAL/LABOR/Mnt&Op Svc		\$14,363	ED02	\$3,591	\$10,772	\$0	\$0	\$0	\$0
58000000017628	DISTOPSUPV/GENERAL/LABOR/Mnt&Constr		\$33,544	ED02	\$8,386	\$25,158	\$0	\$0	\$0	\$0
58000000017629	DISTOPSUPV/GENERAL/LABOR/NRTHMNT&CO		\$40,344	ED02	\$10,086	\$30,258	\$0	\$0	\$0	\$0
58000000017662	DISTOPSUPV/GENERAL/LABOR/Land Svcs		\$125,953	ED02	\$31,488	\$94,464	\$0	\$0	\$0	\$0
58000000017665	DISTOPSUPV/GENERAL/LABOR/Dist Const		\$197,747	ED02	\$49,437	\$148,310	\$0	\$0	\$0	\$0
58000000017666	DISTOPSUPV/GENERAL/LABOR/Dist Supp		\$37,837	ED02	\$9,459	\$28,378	\$0	\$0	\$0	\$0
58000000017667	DISTOPSUPV/GENERAL/LABOR/Survey		\$30,839	ED02	\$7,710	\$23,130	\$0	\$0	\$0	\$0
58000000017668	DISTOPSUPV/GENERAL/LABOR/CAD/GIS		\$511	ED02	\$128	\$383	\$0	\$0	\$0	\$0
58000000017690	DISTOPSUPV/GENERAL/LABOR/TransEng		\$302	ED02	\$75	\$226	\$0	\$0	\$0	\$0
58000000017691	DISTOPSUPV/GENERAL/LABOR/PROJECTS		\$7,679	ED02	\$1,920	\$5,759	\$0	\$0	\$0	\$0
58000000027602	DISTOPSUPV/GENERAL/PFCT/ENGADMIN		\$6,120	ED02	\$1,530	\$4,590	\$0	\$0	\$0	\$0
58000000027662	DISTOPSUPV/GENERAL/PFCT/Land Svcs		\$54,861	ED02	\$13,715	\$41,146	\$0	\$0	\$0	\$0
58000000027665	DISTOPSUPV/GENERAL/PFCT/Dist Const		\$2,280	ED02	\$570	\$1,710	\$0	\$0	\$0	\$0
58000000027666	DISTOPSUPV/GENERAL/PFCT/Dist Supp		\$801	ED02	\$200	\$601	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58000000037662	DISTOPSUPV/GENERAL/MLSP/Land Svcs	\$3,842	ED02	\$961	\$2,882	\$0	\$0	\$0	\$0	\$0
58000000037665	DISTOPSUPV/GENERAL/MLSP/Dist Const	\$4,879	ED02	\$1,220	\$3,659	\$0	\$0	\$0	\$0	\$0
58000000037667	DISTOPSUPV/GENERAL/MLSP/Survey	\$2,730	ED02	\$682	\$2,047	\$0	\$0	\$0	\$0	\$0
58000000037668	DISTOPSUPV/GENERAL/MLSP/CAD/GIS	\$197	ED02	\$49	\$148	\$0	\$0	\$0	\$0	\$0
58000000147001	DISTOPSUPV/GENERAL/ILCD/SrVPPwDel	\$417	ED02	\$104	\$313	\$0	\$0	\$0	\$0	\$0
58000000147500	DISTOPSUPV/GENERAL/ILCD/VPFldOps	\$115,677	ED02	\$28,919	\$86,758	\$0	\$0	\$0	\$0	\$0
58000000147520	DISTOPSUPV/GENERAL/ILCD/Substation	(\$423)	ED02	(\$106)	(\$317)	\$0	\$0	\$0	\$0	\$0
58000000147530	DISTOPSUPV/GENERAL/ILCD/SubRelEng	\$29,464	ED02	\$7,366	\$22,098	\$0	\$0	\$0	\$0	\$0
58000000147540	DISTOPSUPV/GENERAL/ILCD/SCADA	\$25,100	ED02	\$6,275	\$18,825	\$0	\$0	\$0	\$0	\$0
58000000147550	DISTOPSUPV/GENERAL/ILCD/TechSvcAdm	\$48,166	ED02	\$12,042	\$36,125	\$0	\$0	\$0	\$0	\$0
58000000147602	DISTOPSUPV/GENERAL/ILCD/ENGADMIN	\$83,309	ED02	\$20,827	\$62,482	\$0	\$0	\$0	\$0	\$0
58000000147612	DISTOPSUPV/GENERAL/ILCD/Operations	\$15,509	ED02	\$3,877	\$11,632	\$0	\$0	\$0	\$0	\$0
58000000147613	DISTOPSUPV/GENERAL/ILCD/SPCSUPSRV	\$51,950	ED02	\$12,988	\$38,963	\$0	\$0	\$0	\$0	\$0
58000000147624	DISTOPSUPV/GENERAL/ILCD/Meter Shop	\$53,028	ED02	\$13,257	\$39,771	\$0	\$0	\$0	\$0	\$0
58000000147626	DISTOPSUPV/GENERAL/ILCD/Mnt&Op Svc	(\$3,784)	ED02	(\$946)	(\$2,838)	\$0	\$0	\$0	\$0	\$0
58000000147628	DISTOPSUPV/GENERAL/ILCD/Mnt&Constr	\$19,338	ED02	\$4,835	\$14,504	\$0	\$0	\$0	\$0	\$0
58000000147629	DISTOPSUPV/GENERAL/ILCD/NRTHMNT&CO	\$26,390	ED02	\$6,598	\$19,793	\$0	\$0	\$0	\$0	\$0
58000000147662	DISTOPSUPV/GENERAL/ILCD/Land Svcs	\$108,549	ED02	\$27,137	\$81,412	\$0	\$0	\$0	\$0	\$0
58000000147665	DISTOPSUPV/GENERAL/ILCD/Dist Const	\$130,948	ED02	\$32,737	\$98,211	\$0	\$0	\$0	\$0	\$0
58000000147666	DISTOPSUPV/GENERAL/ILCD/Dist Supp	\$32,936	ED02	\$8,234	\$24,702	\$0	\$0	\$0	\$0	\$0
58000000147667	DISTOPSUPV/GENERAL/ILCD/Survey	\$21,048	ED02	\$5,262	\$15,786	\$0	\$0	\$0	\$0	\$0
58000000147668	DISTOPSUPV/GENERAL/ILCD/CAD/GIS	\$313	ED02	\$78	\$235	\$0	\$0	\$0	\$0	\$0
58000000147690	DISTOPSUPV/GENERAL/ILCD/TransEng	\$38	ED02	\$9	\$28	\$0	\$0	\$0	\$0	\$0
58000000147691	DISTOPSUPV/GENERAL/ILCD/PROJECTS	\$4,376	ED02	\$1,094	\$3,282	\$0	\$0	\$0	\$0	\$0
58000051147668	DISTOPSUPV/DRAFTNG/ILCD/CAD/GIS	(\$27)	ED02	(\$7)	(\$20)	\$0	\$0	\$0	\$0	\$0
58000552017662	DISTOPSUPV/TRN-HSE/LABOR/Land Svcs	\$287	ED02	\$72	\$215	\$0	\$0	\$0	\$0	\$0
58000552017665	DISTOPSUPV/TRN-HSE/LABOR/Dist Const	\$63	ED02	\$16	\$47	\$0	\$0	\$0	\$0	\$0
58000552017666	DISTOPSUPV/TRN-HSE/LABOR/Dist Supp	\$117	ED02	\$29	\$88	\$0	\$0	\$0	\$0	\$0
58000552017668	DISTOPSUPV/TRN-HSE/LABOR/CAD/GIS	\$1,308	ED02	\$327	\$981	\$0	\$0	\$0	\$0	\$0
58000552147662	DISTOPSUPV/TRN-HSE/ILCD/Land Svcs	\$277	ED02	\$69	\$208	\$0	\$0	\$0	\$0	\$0
58000552147665	DISTOPSUPV/TRN-HSE/ILCD/Dist Const	\$35	ED02	\$9	\$26	\$0	\$0	\$0	\$0	\$0
58000552147666	DISTOPSUPV/TRN-HSE/ILCD/Dist Supp	\$91	ED02	\$23	\$68	\$0	\$0	\$0	\$0	\$0
58000552147668	DISTOPSUPV/TRN-HSE/ILCD/CAD/GIS	\$1,052	ED02	\$263	\$789	\$0	\$0	\$0	\$0	\$0
58000553017662	DISTOPSUPV/TRN-OTH/LABOR/Land Svcs	\$745	ED02	\$186	\$558	\$0	\$0	\$0	\$0	\$0
58000553017665	DISTOPSUPV/TRN-OTH/LABOR/Dist Const	\$156	ED02	\$39	\$117	\$0	\$0	\$0	\$0	\$0
58000553017668	DISTOPSUPV/TRN-OTH/LABOR/CAD/GIS	\$1,117	ED02	\$279	\$838	\$0	\$0	\$0	\$0	\$0
58000553147662	DISTOPSUPV/TRN-OTH/ILCD/Land Svcs	\$652	ED02	\$163	\$489	\$0	\$0	\$0	\$0	\$0
58000553147665	DISTOPSUPV/TRN-OTH/ILCD/Dist Const	\$78	ED02	\$20	\$59	\$0	\$0	\$0	\$0	\$0
58000553147668	DISTOPSUPV/TRN-OTH/ILCD/CAD/GIS	\$885	ED02	\$221	\$664	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58100000007410	DISTLDDISP/GENERAL/OTHER/SystemCont	\$39	ED02	\$10	\$29	\$0	\$0	\$0	\$0	\$0
58100000017410	DISTLDDISP/GENERAL/LABOR/SystemCont	\$1,388,451	ED02	\$347,113	\$1,041,339	\$0	\$0	\$0	\$0	\$0
58100000147410	DISTLDDISP/GENERAL/ILCD/SystemCont	\$705,720	ED02	\$176,430	\$529,290	\$0	\$0	\$0	\$0	\$0
58200001007520	DISTSTAEXP/STN SWTCH/OTHER/Substation	\$1,040	ED02	\$260	\$780	\$0	\$0	\$0	\$0	\$0
58200001017520	DISTSTAEXP/STN SWTCH/LABOR/Substation	\$89,435	ED02	\$22,359	\$67,076	\$0	\$0	\$0	\$0	\$0
58200001017626	DISTSTAEXP/STN SWTCH/LABOR/Mnt&Op Svc	\$8,142	ED02	\$2,036	\$6,107	\$0	\$0	\$0	\$0	\$0
58200001017628	DISTSTAEXP/STN SWTCH/LABOR/Mnt&Constr	\$503	ED02	\$126	\$378	\$0	\$0	\$0	\$0	\$0
58200001147520	DISTSTAEXP/STN SWTCH/ILCD/Substation	\$44,480	ED02	\$11,120	\$33,360	\$0	\$0	\$0	\$0	\$0
58200001147626	DISTSTAEXP/STN SWTCH/ILCD/Mnt&Op Svc	\$3,404	ED02	\$851	\$2,553	\$0	\$0	\$0	\$0	\$0
58200001147627	DISTSTAEXP/STN SWTCH/ILCD/NRTHMNTOPS	(\$3)	ED02	(\$1)	(\$2)	\$0	\$0	\$0	\$0	\$0
58200001147628	DISTSTAEXP/STN SWTCH/ILCD/Mnt&Constr	\$217	ED02	\$54	\$163	\$0	\$0	\$0	\$0	\$0
58200001147629	DISTSTAEXP/STN SWTCH/ILCD/NRTHMNT&CO	(\$139)	ED02	(\$35)	(\$105)	\$0	\$0	\$0	\$0	\$0
58200002007520	DISTSTAEXP/STN RDS-IN/OTHER/Substation	\$20	ED02	\$5	\$15	\$0	\$0	\$0	\$0	\$0
58200002017520	DISTSTAEXP/STN RDS-IN/LABOR/Substation	\$88,603	ED02	\$22,151	\$66,452	\$0	\$0	\$0	\$0	\$0
58200002067520	DISTSTAEXP/STN RDS-IN/UTILITIES/Substation	\$517	ED02	\$129	\$388	\$0	\$0	\$0	\$0	\$0
58200002147510	DISTSTAEXP/STN RDS-IN/ILCD/ContrComm	(\$1,458)	ED02	(\$364)	(\$1,093)	\$0	\$0	\$0	\$0	\$0
58200002147520	DISTSTAEXP/STN RDS-IN/ILCD/Substation	\$47,295	ED02	\$11,824	\$35,471	\$0	\$0	\$0	\$0	\$0
58200014017679	DISTSTAEXP/WEEDERDCTN/LABOR/TREETRIMRS	\$23,323	ED02	\$5,831	\$17,493	\$0	\$0	\$0	\$0	\$0
58200014147679	DISTSTAEXP/WEEDERDCTN/ILCD/TREETRIMRS	\$10,275	ED02	\$2,569	\$7,706	\$0	\$0	\$0	\$0	\$0
58300000017626	DISTOHLNEX/GENERAL/LABOR/Mnt&Op Svc	\$33	ED02	\$8	\$24	\$0	\$0	\$0	\$0	\$0
58300000017665	DISTOHLNEX/GENERAL/LABOR/Dist Const	\$2,162	ED02	\$540	\$1,621	\$0	\$0	\$0	\$0	\$0
58300000147626	DISTOHLNEX/GENERAL/ILCD/Mnt&Op Svc	\$18	ED02	\$4	\$13	\$0	\$0	\$0	\$0	\$0
58300000147665	DISTOHLNEX/GENERAL/ILCD/Dist Const	(\$977)	ED02	(\$244)	(\$733)	\$0	\$0	\$0	\$0	\$0
58300005017626	DISTOHLNEX/DSTR SWTCH/LABOR/Mnt&Op Svc	\$8,329	ED02	\$2,082	\$6,247	\$0	\$0	\$0	\$0	\$0
58300005017627	DISTOHLNEX/DSTR SWTCH/LABOR/NRTHMNTOPS	\$1,603	ED02	\$401	\$1,202	\$0	\$0	\$0	\$0	\$0
58300005017628	DISTOHLNEX/DSTR SWTCH/LABOR/Mnt&Constr	\$4,596	ED02	\$1,149	\$3,447	\$0	\$0	\$0	\$0	\$0
58300005017629	DISTOHLNEX/DSTR SWTCH/LABOR/NRTHMNT&CO	\$4,607	ED02	\$1,152	\$3,455	\$0	\$0	\$0	\$0	\$0
58300005147626	DISTOHLNEX/DSTR SWTCH/ILCD/Mnt&Op Svc	\$1,854	ED02	\$464	\$1,391	\$0	\$0	\$0	\$0	\$0
58300005147627	DISTOHLNEX/DSTR SWTCH/ILCD/NRTHMNTOPS	\$471	ED02	\$118	\$353	\$0	\$0	\$0	\$0	\$0
58300005147628	DISTOHLNEX/DSTR SWTCH/ILCD/Mnt&Constr	\$2,545	ED02	\$636	\$1,909	\$0	\$0	\$0	\$0	\$0
58300005147629	DISTOHLNEX/DSTR SWTCH/ILCD/NRTHMNT&CO	\$2,558	ED02	\$639	\$1,918	\$0	\$0	\$0	\$0	\$0
58300021007520	DISTOHLNEX/INSPLNP/OTHER/Substation	\$120	ED02	\$30	\$90	\$0	\$0	\$0	\$0	\$0
58300021007626	DISTOHLNEX/INSPLNP/OTHER/Mnt&Op Svc	\$120	ED02	\$30	\$90	\$0	\$0	\$0	\$0	\$0
58300021007628	DISTOHLNEX/INSPLNP/OTHER/Mnt&Constr	\$80	ED02	\$20	\$60	\$0	\$0	\$0	\$0	\$0
58300021007629	DISTOHLNEX/INSPLNP/OTHER/NRTHMNT&CO	\$20	ED02	\$5	\$15	\$0	\$0	\$0	\$0	\$0
58300021017520	DISTOHLNEX/INSPLNP/LABOR/Substation	\$4,351	ED02	\$1,088	\$3,263	\$0	\$0	\$0	\$0	\$0
58300021017626	DISTOHLNEX/INSPLNP/LABOR/Mnt&Op Svc	\$132,244	ED02	\$33,061	\$99,183	\$0	\$0	\$0	\$0	\$0
58300021017627	DISTOHLNEX/INSPLNP/LABOR/NRTHMNTOPS	\$132,884	ED02	\$33,221	\$99,663	\$0	\$0	\$0	\$0	\$0
58300021017628	DISTOHLNEX/INSPLNP/LABOR/Mnt&Constr	\$103,574	ED02	\$25,893	\$77,680	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58300021017629	DISTOHLNEX/INSPLNP/LABOR/NRTHMNT&CO	\$150,202	ED02	\$37,550	\$112,651	\$0	\$0	\$0	\$0	\$0
58300021017677	DISTOHLNEX/INSPLNP/LABOR/NRTHTRNFMR	\$385	ED02	\$96	\$289	\$0	\$0	\$0	\$0	\$0
58300021047626	DISTOHLNEX/INSPLNP/TRANS/Mnt&Op Svc	\$1,109	ED02	\$277	\$832	\$0	\$0	\$0	\$0	\$0
58300021147520	DISTOHLNEX/INSPLNP/ILCD/Substation	\$1,911	ED02	\$478	\$1,434	\$0	\$0	\$0	\$0	\$0
58300021147626	DISTOHLNEX/INSPLNP/ILCD/Mnt&Op Svc	\$38,631	ED02	\$9,658	\$28,973	\$0	\$0	\$0	\$0	\$0
58300021147627	DISTOHLNEX/INSPLNP/ILCD/NRTHMNTOPS	\$68,519	ED02	\$17,130	\$51,389	\$0	\$0	\$0	\$0	\$0
58300021147628	DISTOHLNEX/INSPLNP/ILCD/Mnt&Constr	\$54,764	ED02	\$13,691	\$41,073	\$0	\$0	\$0	\$0	\$0
58300021147629	DISTOHLNEX/INSPLNP/ILCD/NRTHMNT&CO	\$96,821	ED02	\$24,205	\$72,616	\$0	\$0	\$0	\$0	\$0
58300021147677	DISTOHLNEX/INSPLNP/ILCD/NRTHTRNFMR	\$181	ED02	\$45	\$136	\$0	\$0	\$0	\$0	\$0
58300022147626	DISTOHLNEX/I&RTRMT/ILCD/Mnt&Op Svc	(\$526)	ED02	(\$132)	(\$395)	\$0	\$0	\$0	\$0	\$0
58300044157626	DISTOHLNEX/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$914)	ED02	(\$228)	(\$685)	\$0	\$0	\$0	\$0	\$0
58400000017665	DISTUGLNEX/GENERAL/LABOR/Dist Const	\$957	ED02	\$239	\$718	\$0	\$0	\$0	\$0	\$0
58400000037628	DISTUGLNEX/GENERAL/MLSP/Mnt&Constr	\$1,631	ED02	\$408	\$1,223	\$0	\$0	\$0	\$0	\$0
58400000147626	DISTUGLNEX/GENERAL/ILCD/Mnt&Op Svc	(\$181)	ED02	(\$45)	(\$136)	\$0	\$0	\$0	\$0	\$0
58400000147627	DISTUGLNEX/GENERAL/ILCD/NRTHMNTOPS	(\$12)	ED02	(\$3)	(\$9)	\$0	\$0	\$0	\$0	\$0
58400000147629	DISTUGLNEX/GENERAL/ILCD/NRTHMNT&CO	(\$73)	ED02	(\$18)	(\$55)	\$0	\$0	\$0	\$0	\$0
58400000147665	DISTUGLNEX/GENERAL/ILCD/Dist Const	\$467	ED02	\$117	\$350	\$0	\$0	\$0	\$0	\$0
58400005017626	DISTUGLNEX/DSTR SWITCH/LABOR/Mnt&Op Svc	\$25,185	ED02	\$6,296	\$18,889	\$0	\$0	\$0	\$0	\$0
58400005017627	DISTUGLNEX/DSTR SWITCH/LABOR/NRTHMNTOPS	\$8,938	ED02	\$2,235	\$6,704	\$0	\$0	\$0	\$0	\$0
58400005017628	DISTUGLNEX/DSTR SWITCH/LABOR/Mnt&Constr	\$6,790	ED02	\$1,697	\$5,092	\$0	\$0	\$0	\$0	\$0
58400005017629	DISTUGLNEX/DSTR SWITCH/LABOR/NRTHMNT&CO	\$20,023	ED02	\$5,006	\$15,017	\$0	\$0	\$0	\$0	\$0
58400005147626	DISTUGLNEX/DSTR SWITCH/ILCD/Mnt&Op Svc	\$12,122	ED02	\$3,030	\$9,091	\$0	\$0	\$0	\$0	\$0
58400005147627	DISTUGLNEX/DSTR SWITCH/ILCD/NRTHMNTOPS	\$3,777	ED02	\$944	\$2,833	\$0	\$0	\$0	\$0	\$0
58400005147628	DISTUGLNEX/DSTR SWITCH/ILCD/Mnt&Constr	\$3,710	ED02	\$928	\$2,783	\$0	\$0	\$0	\$0	\$0
58400005147629	DISTUGLNEX/DSTR SWITCH/ILCD/NRTHMNT&CO	\$11,606	ED02	\$2,902	\$8,705	\$0	\$0	\$0	\$0	\$0
58400021017626	DISTUGLNEX/INSPLNP/LABOR/Mnt&Op Svc	\$41,768	ED02	\$10,442	\$31,326	\$0	\$0	\$0	\$0	\$0
58400021017627	DISTUGLNEX/INSPLNP/LABOR/NRTHMNTOPS	\$132,370	ED02	\$33,093	\$99,278	\$0	\$0	\$0	\$0	\$0
58400021017628	DISTUGLNEX/INSPLNP/LABOR/Mnt&Constr	\$46,591	ED02	\$11,648	\$34,943	\$0	\$0	\$0	\$0	\$0
58400021017629	DISTUGLNEX/INSPLNP/LABOR/NRTHMNT&CO	\$144,844	ED02	\$36,211	\$108,633	\$0	\$0	\$0	\$0	\$0
58400021017677	DISTUGLNEX/INSPLNP/LABOR/NRTHTRNFMR	\$513	ED02	\$128	\$385	\$0	\$0	\$0	\$0	\$0
58400021037629	DISTUGLNEX/INSPLNP/MLSP/NRTHMNT&CO	\$379	ED02	\$95	\$284	\$0	\$0	\$0	\$0	\$0
58400021147626	DISTUGLNEX/INSPLNP/ILCD/Mnt&Op Svc	\$19,073	ED02	\$4,768	\$14,305	\$0	\$0	\$0	\$0	\$0
58400021147627	DISTUGLNEX/INSPLNP/ILCD/NRTHMNTOPS	\$64,387	ED02	\$16,097	\$48,290	\$0	\$0	\$0	\$0	\$0
58400021147628	DISTUGLNEX/INSPLNP/ILCD/Mnt&Constr	\$25,332	ED02	\$6,333	\$18,999	\$0	\$0	\$0	\$0	\$0
58400021147629	DISTUGLNEX/INSPLNP/ILCD/NRTHMNT&CO	\$94,924	ED02	\$23,731	\$71,193	\$0	\$0	\$0	\$0	\$0
58400021147677	DISTUGLNEX/INSPLNP/ILCD/NRTHTRNFMR	\$275	ED02	\$69	\$206	\$0	\$0	\$0	\$0	\$0
58400022147626	DISTUGLNEX/I&RTRMT/ILCD/Mnt&Op Svc	(\$383)	ED02	(\$96)	(\$287)	\$0	\$0	\$0	\$0	\$0
58400023007615	DISTUGLNEX/LOCATING/OTHER/CABLOCATE	\$440	ED02	\$110	\$330	\$0	\$0	\$0	\$0	\$0
58400023007627	DISTUGLNEX/LOCATING/OTHER/NRTHMNTOPS	\$1,588	ED02	\$397	\$1,191	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58400023007629	DISTUGLNEX/LOCATING/OTHER/NRTHMNT&CO	\$2,752	ED02	\$688	\$2,064	\$0	\$0	\$0	\$0	\$0
58400023017615	DISTUGLNEX/LOCATING/LABOR/CABLOCATE	\$210,746	ED02	\$52,686	\$158,059	\$0	\$0	\$0	\$0	\$0
58400023017626	DISTUGLNEX/LOCATING/LABOR/Mnt&Op Svc	\$72,146	ED02	\$18,037	\$54,110	\$0	\$0	\$0	\$0	\$0
58400023017627	DISTUGLNEX/LOCATING/LABOR/NRTHMNTOPS	\$7,449	ED02	\$1,862	\$5,587	\$0	\$0	\$0	\$0	\$0
58400023017628	DISTUGLNEX/LOCATING/LABOR/Mnt&Constr	\$2,046	ED02	\$511	\$1,534	\$0	\$0	\$0	\$0	\$0
58400023017629	DISTUGLNEX/LOCATING/LABOR/NRTHMNT&CO	\$13,454	ED02	\$3,364	\$10,091	\$0	\$0	\$0	\$0	\$0
58400023017679	DISTUGLNEX/LOCATING/LABOR/TREETRIMRS	\$156	ED02	\$39	\$117	\$0	\$0	\$0	\$0	\$0
58400023027670	DISTUGLNEX/LOCATING/PFCT/SPCSUPADM	\$575,292	ED02	\$143,823	\$431,469	\$0	\$0	\$0	\$0	\$0
58400023037615	DISTUGLNEX/LOCATING/MLSP/CABLOCATE	\$678	ED02	\$170	\$509	\$0	\$0	\$0	\$0	\$0
58400023047626	DISTUGLNEX/LOCATING/TRANS/Mnt&Op Svc	\$8,557	ED02	\$2,139	\$6,418	\$0	\$0	\$0	\$0	\$0
58400023147615	DISTUGLNEX/LOCATING/ILCD/CABLOCATE	\$137,106	ED02	\$34,276	\$102,829	\$0	\$0	\$0	\$0	\$0
58400023147626	DISTUGLNEX/LOCATING/ILCD/Mnt&Op Svc	\$37,045	ED02	\$9,261	\$27,784	\$0	\$0	\$0	\$0	\$0
58400023147627	DISTUGLNEX/LOCATING/ILCD/NRTHMNTOPS	\$4,669	ED02	\$1,167	\$3,502	\$0	\$0	\$0	\$0	\$0
58400023147628	DISTUGLNEX/LOCATING/ILCD/Mnt&Constr	\$1,167	ED02	\$292	\$875	\$0	\$0	\$0	\$0	\$0
58400023147629	DISTUGLNEX/LOCATING/ILCD/NRTHMNT&CO	\$10,709	ED02	\$2,677	\$8,032	\$0	\$0	\$0	\$0	\$0
58400023147679	DISTUGLNEX/LOCATING/ILCD/TREETRIMRS	\$374	ED02	\$93	\$280	\$0	\$0	\$0	\$0	\$0
58400044157626	DISTUGLNEX/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$503)	ED02	(\$126)	(\$377)	\$0	\$0	\$0	\$0	\$0
58400044157628	DISTUGLNEX/DAMGECLAIM/CTIA/Mnt&Constr	(\$1,724)	ED02	(\$431)	(\$1,293)	\$0	\$0	\$0	\$0	\$0
58400720017615	DISTUGLNEX/Safetytrng/LABOR/CABLOCATE	\$2,179	ED02	\$545	\$1,634	\$0	\$0	\$0	\$0	\$0
58400720147615	DISTUGLNEX/Safetytrng/ILCD/CABLOCATE	\$1,497	ED02	\$374	\$1,123	\$0	\$0	\$0	\$0	\$0
58500006017626	DISTSTLTS/SCHED ACT/LABOR/Mnt&Op Svc	\$14,536	LGHT	\$0	\$0	\$0	\$0	\$0	\$14,536	\$0
58500006017627	DISTSTLTS/SCHED ACT/LABOR/NRTHMNTOPS	\$67,329	LGHT	\$0	\$0	\$0	\$0	\$0	\$67,329	\$0
58500006017628	DISTSTLTS/SCHED ACT/LABOR/Mnt&Constr	\$3,588	LGHT	\$0	\$0	\$0	\$0	\$0	\$3,588	\$0
58500006017629	DISTSTLTS/SCHED ACT/LABOR/NRTHMNT&CO	\$9,883	LGHT	\$0	\$0	\$0	\$0	\$0	\$9,883	\$0
58500006017677	DISTSTLTS/SCHED ACT/LABOR/NRTHTRNFMR	\$449	LGHT	\$0	\$0	\$0	\$0	\$0	\$449	\$0
58500006147626	DISTSTLTS/SCHED ACT/ILCD/Mnt&Op Svc	\$6,617	LGHT	\$0	\$0	\$0	\$0	\$0	\$6,617	\$0
58500006147627	DISTSTLTS/SCHED ACT/ILCD/NRTHMNTOPS	\$30,963	LGHT	\$0	\$0	\$0	\$0	\$0	\$30,963	\$0
58500006147628	DISTSTLTS/SCHED ACT/ILCD/Mnt&Constr	\$1,709	LGHT	\$0	\$0	\$0	\$0	\$0	\$1,709	\$0
58500006147629	DISTSTLTS/SCHED ACT/ILCD/NRTHMNT&CO	\$3,036	LGHT	\$0	\$0	\$0	\$0	\$0	\$3,036	\$0
58500006147677	DISTSTLTS/SCHED ACT/ILCD/NRTHTRNFMR	\$226	LGHT	\$0	\$0	\$0	\$0	\$0	\$226	\$0
58500007017626	DISTSTLTS/REIMB ACT/LABOR/Mnt&Op Svc	\$474	LGHT	\$0	\$0	\$0	\$0	\$0	\$474	\$0
58500007017627	DISTSTLTS/REIMB ACT/LABOR/NRTHMNTOPS	\$143	LGHT	\$0	\$0	\$0	\$0	\$0	\$143	\$0
58500007147626	DISTSTLTS/REIMB ACT/ILCD/Mnt&Op Svc	\$282	LGHT	\$0	\$0	\$0	\$0	\$0	\$282	\$0
58500007147627	DISTSTLTS/REIMB ACT/ILCD/NRTHMNTOPS	(\$4,594)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$4,594)	\$0
58500007147629	DISTSTLTS/REIMB ACT/ILCD/NRTHMNT&CO	(\$1,575)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$1,575)	\$0
58500008017626	DISTSTLTS/OUT/TRBL/LABOR/Mnt&Op Svc	\$11,568	LGHT	\$0	\$0	\$0	\$0	\$0	\$11,568	\$0
58500008017627	DISTSTLTS/OUT/TRBL/LABOR/NRTHMNTOPS	\$2,459	LGHT	\$0	\$0	\$0	\$0	\$0	\$2,459	\$0
58500008017628	DISTSTLTS/OUT/TRBL/LABOR/Mnt&Constr	\$145	LGHT	\$0	\$0	\$0	\$0	\$0	\$145	\$0
58500008017629	DISTSTLTS/OUT/TRBL/LABOR/NRTHMNT&CO	\$691	LGHT	\$0	\$0	\$0	\$0	\$0	\$691	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

		Classification				Retail Customer Related					
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary	
58500008147626	DISTSTLTS/OUT/TRBL/ILCD/Mnt&Op Svc	\$5,783	LGHT	\$0	\$0	\$0	\$0	\$0	\$5,783	\$0	
58500008147627	DISTSTLTS/OUT/TRBL/ILCD/NRTHMNTOPS	\$1,219	LGHT	\$0	\$0	\$0	\$0	\$0	\$1,219	\$0	
58500008147628	DISTSTLTS/OUT/TRBL/ILCD/Mnt&Constr	(\$150)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$150)	\$0	
58500008147629	DISTSTLTS/OUT/TRBL/ILCD/NRTHMNT&CO	\$224	LGHT	\$0	\$0	\$0	\$0	\$0	\$224	\$0	
58500044157626	DISTSTLTS/DAMAGECLAIM/CTIA/Mnt&Op Svc	(\$150)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$150)	\$0	
58500044157627	DISTSTLTS/DAMAGECLAIM/CTIA/NRTHMNTOPS	(\$1,551)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$1,551)	\$0	
58600000007624	DISTMETER/GENERAL/OTHER/Meter Shop	\$614	PLNT	\$0	\$0	\$614	\$0	\$0	\$0	\$0	
58600000017624	DISTMETER/GENERAL/LABOR/Meter Shop	\$96,621	PLNT	\$0	\$0	\$96,621	\$0	\$0	\$0	\$0	
58600000017626	DISTMETER/GENERAL/LABOR/Mnt&Op Svc	\$1,525	PLNT	\$0	\$0	\$1,525	\$0	\$0	\$0	\$0	
58600000017627	DISTMETER/GENERAL/LABOR/NRTHMNTOPS	\$145	PLNT	\$0	\$0	\$145	\$0	\$0	\$0	\$0	
58600000017670	DISTMETER/GENERAL/LABOR/SPCSUPADM	\$52,600	PLNT	\$0	\$0	\$52,600	\$0	\$0	\$0	\$0	
58600000037624	DISTMETER/GENERAL/MLSP/Meter Shop	\$2,494	PLNT	\$0	\$0	\$2,494	\$0	\$0	\$0	\$0	
58600000147624	DISTMETER/GENERAL/ILCD/Meter Shop	\$51,354	PLNT	\$0	\$0	\$51,354	\$0	\$0	\$0	\$0	
58600000147626	DISTMETER/GENERAL/ILCD/Mnt&Op Svc	\$621	PLNT	\$0	\$0	\$621	\$0	\$0	\$0	\$0	
58600000147627	DISTMETER/GENERAL/ILCD/NRTHMNTOPS	\$46	PLNT	\$0	\$0	\$46	\$0	\$0	\$0	\$0	
58600000147670	DISTMETER/GENERAL/ILCD/SPCSUPADM	\$40,209	PLNT	\$0	\$0	\$40,209	\$0	\$0	\$0	\$0	
58600008017624	DISTMETER/OUT/TRBL/LABOR/Meter Shop	\$25,109	PLNT	\$0	\$0	\$25,109	\$0	\$0	\$0	\$0	
58600008147624	DISTMETER/OUT/TRBL/ILCD/Meter Shop	\$12,294	PLNT	\$0	\$0	\$12,294	\$0	\$0	\$0	\$0	
58600022017626	DISTMETER/I&RTRMT/LABOR/Mnt&Op Svc	\$8,163	PLNT	\$0	\$0	\$8,163	\$0	\$0	\$0	\$0	
58600022017627	DISTMETER/I&RTRMT/LABOR/NRTHMNTOPS	\$2,153	PLNT	\$0	\$0	\$2,153	\$0	\$0	\$0	\$0	
58600022017628	DISTMETER/I&RTRMT/LABOR/Mnt&Constr	\$657	PLNT	\$0	\$0	\$657	\$0	\$0	\$0	\$0	
58600022017629	DISTMETER/I&RTRMT/LABOR/NRTHMNT&CO	\$1,784	PLNT	\$0	\$0	\$1,784	\$0	\$0	\$0	\$0	
58600022017677	DISTMETER/I&RTRMT/LABOR/NRTHTRNFMR	\$257	PLNT	\$0	\$0	\$257	\$0	\$0	\$0	\$0	
58600022037624	DISTMETER/I&RTRMT/MLSP/Meter Shop	\$11,282	PLNT	\$0	\$0	\$11,282	\$0	\$0	\$0	\$0	
58600022147624	DISTMETER/I&RTRMT/ILCD/Meter Shop	(\$54)	PLNT	\$0	\$0	(\$54)	\$0	\$0	\$0	\$0	
58600022147626	DISTMETER/I&RTRMT/ILCD/Mnt&Op Svc	\$4,240	PLNT	\$0	\$0	\$4,240	\$0	\$0	\$0	\$0	
58600022147627	DISTMETER/I&RTRMT/ILCD/NRTHMNTOPS	\$1,061	PLNT	\$0	\$0	\$1,061	\$0	\$0	\$0	\$0	
58600022147628	DISTMETER/I&RTRMT/ILCD/Mnt&Constr	\$329	PLNT	\$0	\$0	\$329	\$0	\$0	\$0	\$0	
58600022147629	DISTMETER/I&RTRMT/ILCD/NRTHMNT&CO	\$858	PLNT	\$0	\$0	\$858	\$0	\$0	\$0	\$0	
58600022147677	DISTMETER/I&RTRMT/ILCD/NRTHTRNFMR	\$129	PLNT	\$0	\$0	\$129	\$0	\$0	\$0	\$0	
58600022257624	DISTMETER/I&RTRMT/MTIC/Meter Shop	(\$51,599)	PLNT	\$0	\$0	(\$51,599)	\$0	\$0	\$0	\$0	
58600030017624	DISTMETER/CON-DISCON/LABOR/Meter Shop	\$53,726	PLNT	\$0	\$0	\$53,726	\$0	\$0	\$0	\$0	
58600030017626	DISTMETER/CON-DISCON/LABOR/Mnt&Op Svc	\$5,225	PLNT	\$0	\$0	\$5,225	\$0	\$0	\$0	\$0	
58600030017627	DISTMETER/CON-DISCON/LABOR/NRTHMNTOPS	\$3,879	PLNT	\$0	\$0	\$3,879	\$0	\$0	\$0	\$0	
58600030017628	DISTMETER/CON-DISCON/LABOR/Mnt&Constr	\$733	PLNT	\$0	\$0	\$733	\$0	\$0	\$0	\$0	
58600030017629	DISTMETER/CON-DISCON/LABOR/NRTHMNT&CO	\$3,372	PLNT	\$0	\$0	\$3,372	\$0	\$0	\$0	\$0	
58600030147520	DISTMETER/CON-DISCON/ILCD/Substation	(\$48)	PLNT	\$0	\$0	(\$48)	\$0	\$0	\$0	\$0	
58600030147624	DISTMETER/CON-DISCON/ILCD/Meter Shop	\$24,680	PLNT	\$0	\$0	\$24,680	\$0	\$0	\$0	\$0	
58600030147626	DISTMETER/CON-DISCON/ILCD/Mnt&Op Svc	\$2,033	PLNT	\$0	\$0	\$2,033	\$0	\$0	\$0	\$0	

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related					
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary	
58600030147627	DISTMETER/CON-DISCON/ILCD/NRTHMNTOPS	\$1,876	PLNT	\$0	\$0	\$1,876	\$0	\$0	\$0	\$0	
58600030147628	DISTMETER/CON-DISCON/ILCD/Mnt&Constr	(\$802)	PLNT	\$0	\$0	(\$802)	\$0	\$0	\$0	\$0	
58600030147629	DISTMETER/CON-DISCON/ILCD/NRTHMNT&CO	\$1,735	PLNT	\$0	\$0	\$1,735	\$0	\$0	\$0	\$0	
58600030227624	DISTMETER/CON-DISCON/TOOLS/Meter Shop	\$163	PLNT	\$0	\$0	\$163	\$0	\$0	\$0	\$0	
58600031017624	DISTMETER/INSP&AD/LABOR/Meter Shop	\$1,425	PLNT	\$0	\$0	\$1,425	\$0	\$0	\$0	\$0	
58600031147624	DISTMETER/INSP&AD/ILCD/Meter Shop	\$716	PLNT	\$0	\$0	\$716	\$0	\$0	\$0	\$0	
58600032017624	DISTMETER/TESTING/LABOR/Meter Shop	\$71,712	PLNT	\$0	\$0	\$71,712	\$0	\$0	\$0	\$0	
58600032027624	DISTMETER/TESTING/PFCT/Meter Shop	\$3,133	PLNT	\$0	\$0	\$3,133	\$0	\$0	\$0	\$0	
58600032037624	DISTMETER/TESTING/MLSP/Meter Shop	\$2,119	PLNT	\$0	\$0	\$2,119	\$0	\$0	\$0	\$0	
58600032147624	DISTMETER/TESTING/ILCD/Meter Shop	\$38,888	PLNT	\$0	\$0	\$38,888	\$0	\$0	\$0	\$0	
58600033017624	DISTMETER/CHNG-RELOC/LABOR/Meter Shop	\$228,006	PLNT	\$0	\$0	\$228,006	\$0	\$0	\$0	\$0	
58600033037624	DISTMETER/CHNG-RELOC/MLSP/Meter Shop	\$10,691	PLNT	\$0	\$0	\$10,691	\$0	\$0	\$0	\$0	
58600033147624	DISTMETER/CHNG-RELOC/ILCD/Meter Shop	\$126,422	PLNT	\$0	\$0	\$126,422	\$0	\$0	\$0	\$0	
58600044157624	DISTMETER/DAMGECLAIM/CTIA/Meter Shop	(\$472)	PLNT	\$0	\$0	(\$472)	\$0	\$0	\$0	\$0	
58600228017624	DISTMETER/BILLWHL/LABOR/Meter Shop	\$6,226	PLNT	\$0	\$0	\$6,226	\$0	\$0	\$0	\$0	
58600228147624	DISTMETER/BILLWHL/ILCD/Meter Shop	\$3,562	PLNT	\$0	\$0	\$3,562	\$0	\$0	\$0	\$0	
58700000017626	DSTCUSINST/GENERAL/LABOR/Mnt&Op Svc	\$2,297	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,297
58700000147626	DSTCUSINST/GENERAL/ILCD/Mnt&Op Svc	\$666	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$666
58700000147627	DSTCUSINST/GENERAL/ILCD/NRTHMNTOPS	(\$669)	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$669)
58700030017626	DSTCUSINST/CON-DISCON/LABOR/Mnt&Op Svc	\$145	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145
58700030147626	DSTCUSINST/CON-DISCON/ILCD/Mnt&Op Svc	\$74	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74
58700036017624	DSTCUSINST/INSP CODE/LABOR/Meter Shop	\$16,192	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,192
58700036017626	DSTCUSINST/INSP CODE/LABOR/Mnt&Op Svc	\$8,395	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,395
58700036017627	DSTCUSINST/INSP CODE/LABOR/NRTHMNTOPS	\$2,180	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,180
58700036017628	DSTCUSINST/INSP CODE/LABOR/Mnt&Constr	\$1,141	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,141
58700036017629	DSTCUSINST/INSP CODE/LABOR/NRTHMNT&CO	\$4,815	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,815
58700036147624	DSTCUSINST/INSP CODE/ILCD/Meter Shop	\$9,421	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,421
58700036147626	DSTCUSINST/INSP CODE/ILCD/Mnt&Op Svc	\$4,428	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,428
58700036147627	DSTCUSINST/INSP CODE/ILCD/NRTHMNTOPS	\$1,080	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080
58700036147628	DSTCUSINST/INSP CODE/ILCD/Mnt&Constr	\$462	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$462
58700036147629	DSTCUSINST/INSP CODE/ILCD/NRTHMNT&CO	\$2,814	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,814
58700037017624	DSTCUSINST/SVC COMPL/LABOR/Meter Shop	\$44,636	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44,636
58700037147624	DSTCUSINST/SVC COMPL/ILCD/Meter Shop	\$24,464	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,464
58700038017624	DSTCUSINST/SVC UPGRD/LABOR/Meter Shop	\$77,826	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$77,826
58700038017626	DSTCUSINST/SVC UPGRD/LABOR/Mnt&Op Svc	\$34,063	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,063
58700038017627	DSTCUSINST/SVC UPGRD/LABOR/NRTHMNTOPS	\$3,325	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,325
58700038017628	DSTCUSINST/SVC UPGRD/LABOR/Mnt&Constr	\$2,034	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,034
58700038017629	DSTCUSINST/SVC UPGRD/LABOR/NRTHMNT&CO	\$4,282	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,282
58700038047626	DSTCUSINST/SVC UPGRD/TRANS/Mnt&Op Svc	\$80	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Classification						Retail Customer Related					
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary	
58700038147624	DSTCUSINST/SVC UPRD/ILCD/Meter Shop	\$39,479	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$39,479
58700038147626	DSTCUSINST/SVC UPRD/ILCD/Mnt&Op Svc	\$17,372	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$17,372
58700038147627	DSTCUSINST/SVC UPRD/ILCD/NRTHMNTOPS	\$1,580	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$1,580
58700038147628	DSTCUSINST/SVC UPRD/ILCD/Mnt&Constr	\$549	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$549
58700038147629	DSTCUSINST/SVC UPRD/ILCD/NRTHMNT&CO	\$2,163	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$2,163
58700039017624	DSTCUSINST/CURR DIVRN/LABOR/Meter Shop	\$16,390	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$16,390
58700039147624	DSTCUSINST/CURR DIVRN/ILCD/Meter Shop	\$9,002	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$9,002
58700044157627	DSTCUSINST/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$368)	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	(\$368)
58800000007530	DISTMISCEX/GENERAL/OTHER/SubRelEng	\$150	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$150
58800000007613	DISTMISCEX/GENERAL/OTHER/SPCSUPSRV	\$68	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$68
58800000007615	DISTMISCEX/GENERAL/OTHER/CABLOCATE	\$785	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$785
58800000007624	DISTMISCEX/GENERAL/OTHER/Meter Shop	\$1,952	SSVC	\$0	\$0	\$0		\$0	\$0	\$0	\$1,952
58800000007626	DISTMISCEX/GENERAL/OTHER/Mnt&Op Svc	\$52	ED02	\$13	\$39	\$0		\$0	\$0	\$0	\$0
58800000007627	DISTMISCEX/GENERAL/OTHER/NRTHMNTOPS	\$1,149	ED02	\$287	\$862	\$0		\$0	\$0	\$0	\$0
58800000007628	DISTMISCEX/GENERAL/OTHER/Mnt&Constr	\$300	ED02	\$75	\$225	\$0		\$0	\$0	\$0	\$0
58800000007629	DISTMISCEX/GENERAL/OTHER/NRTHMNT&CO	\$2,369	ED02	\$592	\$1,777	\$0		\$0	\$0	\$0	\$0
58800000007668	DISTMISCEX/GENERAL/OTHER/CAD/GIS	\$0	ED02	\$0	\$0	\$0		\$0	\$0	\$0	\$0
58800000007676	DISTMISCEX/GENERAL/OTHER/Trnfmr shp	\$40	ED02	\$10	\$30	\$0		\$0	\$0	\$0	\$0
58800000007677	DISTMISCEX/GENERAL/OTHER/NRTHTRNFMR	\$144	ED02	\$36	\$108	\$0		\$0	\$0	\$0	\$0
58800000017530	DISTMISCEX/GENERAL/LABOR/SubRelEng	\$48,027	ED02	\$12,007	\$36,020	\$0		\$0	\$0	\$0	\$0
58800000017612	DISTMISCEX/GENERAL/LABOR/Operations	\$28,854	ED02	\$7,214	\$21,641	\$0		\$0	\$0	\$0	\$0
58800000017613	DISTMISCEX/GENERAL/LABOR/SPCSUPSRV	\$55,665	ED02	\$13,916	\$41,749	\$0		\$0	\$0	\$0	\$0
58800000017624	DISTMISCEX/GENERAL/LABOR/Meter Shop	\$70,749	ED02	\$17,687	\$53,062	\$0		\$0	\$0	\$0	\$0
58800000017626	DISTMISCEX/GENERAL/LABOR/Mnt&Op Svc	\$38,899	ED02	\$9,725	\$29,175	\$0		\$0	\$0	\$0	\$0
58800000017627	DISTMISCEX/GENERAL/LABOR/NRTHMNTOPS	\$517	ED02	\$129	\$388	\$0		\$0	\$0	\$0	\$0
58800000017628	DISTMISCEX/GENERAL/LABOR/Mnt&Constr	\$43,671	ED02	\$10,918	\$32,754	\$0		\$0	\$0	\$0	\$0
58800000017629	DISTMISCEX/GENERAL/LABOR/NRTHMNT&CO	\$8,094	ED02	\$2,023	\$6,070	\$0		\$0	\$0	\$0	\$0
58800000017665	DISTMISCEX/GENERAL/LABOR/Dist Const	\$14,614	ED02	\$3,654	\$10,961	\$0		\$0	\$0	\$0	\$0
58800000017666	DISTMISCEX/GENERAL/LABOR/Dist Supp	\$149,677	ED02	\$37,419	\$112,258	\$0		\$0	\$0	\$0	\$0
58800000017667	DISTMISCEX/GENERAL/LABOR/Survey	\$1,526	ED02	\$382	\$1,145	\$0		\$0	\$0	\$0	\$0
58800000017668	DISTMISCEX/GENERAL/LABOR/CAD/GIS	\$1,208	ED02	\$302	\$906	\$0		\$0	\$0	\$0	\$0
58800000017670	DISTMISCEX/GENERAL/LABOR/SPCSUPADM	\$75,562	ED02	\$18,891	\$56,672	\$0		\$0	\$0	\$0	\$0
58800000017671	DISTMISCEX/GENERAL/LABOR/NRTHSPCSUP	\$62,340	ED02	\$15,585	\$46,755	\$0		\$0	\$0	\$0	\$0
58800000017676	DISTMISCEX/GENERAL/LABOR/Trnfmr shp	\$128	ED02	\$32	\$96	\$0		\$0	\$0	\$0	\$0
58800000017677	DISTMISCEX/GENERAL/LABOR/NRTHTRNFMR	\$93,328	ED02	\$23,332	\$69,996	\$0		\$0	\$0	\$0	\$0
58800000027500	DISTMISCEX/GENERAL/PFCT/VPFldOps	\$17,209	ED02	\$4,302	\$12,907	\$0		\$0	\$0	\$0	\$0
58800000027530	DISTMISCEX/GENERAL/PFCT/SubRelEng	\$5,825	ED02	\$1,456	\$4,369	\$0		\$0	\$0	\$0	\$0
58800000027665	DISTMISCEX/GENERAL/PFCT/Dist Const	\$660	ED02	\$165	\$495	\$0		\$0	\$0	\$0	\$0
58800000027667	DISTMISCEX/GENERAL/PFCT/Survey	\$508	ED02	\$127	\$381	\$0		\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58800000027668	DISTMISCEX/GENERAL/PFCT/CAD/GIS	\$26,210	ED02	\$6,553	\$19,658	\$0	\$0	\$0	\$0	\$0
58800000027677	DISTMISCEX/GENERAL/PFCT/NRTHTRNFMR	\$6,075	ED02	\$1,519	\$4,557	\$0	\$0	\$0	\$0	\$0
58800000037624	DISTMISCEX/GENERAL/MLSP/Meter Shop	\$12,347	ED02	\$3,087	\$9,260	\$0	\$0	\$0	\$0	\$0
58800000037626	DISTMISCEX/GENERAL/MLSP/Mnt&Op Svc	\$387	ED02	\$97	\$290	\$0	\$0	\$0	\$0	\$0
58800000037627	DISTMISCEX/GENERAL/MLSP/NRTHMNTOPS	\$2,509	ED02	\$627	\$1,881	\$0	\$0	\$0	\$0	\$0
58800000037628	DISTMISCEX/GENERAL/MLSP/Mnt&Constr	\$3,209	ED02	\$802	\$2,406	\$0	\$0	\$0	\$0	\$0
58800000037629	DISTMISCEX/GENERAL/MLSP/NRTHMNT&CO	\$2,975	ED02	\$744	\$2,231	\$0	\$0	\$0	\$0	\$0
58800000037665	DISTMISCEX/GENERAL/MLSP/Dist Const	\$173	ED02	\$43	\$130	\$0	\$0	\$0	\$0	\$0
58800000037668	DISTMISCEX/GENERAL/MLSP/CAD/GIS	\$5,216	ED02	\$1,304	\$3,912	\$0	\$0	\$0	\$0	\$0
58800000037677	DISTMISCEX/GENERAL/MLSP/NRTHTRNFMR	\$108	ED02	\$27	\$81	\$0	\$0	\$0	\$0	\$0
58800000127600	DISTMISCEX/GENERAL/DACL/DirDistEng	\$43,562	ED02	\$10,891	\$32,672	\$0	\$0	\$0	\$0	\$0
58800000147200	DISTMISCEX/GENERAL/ILCD/Enviro Eng	(\$15)	ED02	(\$4)	(\$11)	\$0	\$0	\$0	\$0	\$0
58800000147520	DISTMISCEX/GENERAL/ILCD/Substation	(\$7)	ED02	(\$2)	(\$5)	\$0	\$0	\$0	\$0	\$0
58800000147530	DISTMISCEX/GENERAL/ILCD/SubRelEng	\$31,307	ED02	\$7,827	\$23,480	\$0	\$0	\$0	\$0	\$0
58800000147600	DISTMISCEX/GENERAL/ILCD/DirDistEng	(\$1,005)	ED02	(\$251)	(\$754)	\$0	\$0	\$0	\$0	\$0
58800000147612	DISTMISCEX/GENERAL/ILCD/Operations	\$20,691	ED02	\$5,173	\$15,519	\$0	\$0	\$0	\$0	\$0
58800000147613	DISTMISCEX/GENERAL/ILCD/SPCSUPSRV	\$45,321	ED02	\$11,330	\$33,990	\$0	\$0	\$0	\$0	\$0
58800000147624	DISTMISCEX/GENERAL/ILCD/Meter Shop	\$34,501	ED02	\$8,625	\$25,876	\$0	\$0	\$0	\$0	\$0
58800000147626	DISTMISCEX/GENERAL/ILCD/Mnt&Op Svc	\$21,612	ED02	\$5,403	\$16,209	\$0	\$0	\$0	\$0	\$0
58800000147627	DISTMISCEX/GENERAL/ILCD/NRTHMNTOPS	\$295	ED02	\$74	\$221	\$0	\$0	\$0	\$0	\$0
58800000147628	DISTMISCEX/GENERAL/ILCD/Mnt&Constr	\$26,255	ED02	\$6,564	\$19,692	\$0	\$0	\$0	\$0	\$0
58800000147629	DISTMISCEX/GENERAL/ILCD/NRTHMNT&CO	\$4,674	ED02	\$1,168	\$3,505	\$0	\$0	\$0	\$0	\$0
58800000147665	DISTMISCEX/GENERAL/ILCD/Dist Const	\$8,055	ED02	\$2,014	\$6,041	\$0	\$0	\$0	\$0	\$0
58800000147666	DISTMISCEX/GENERAL/ILCD/Dist Supp	\$78,720	ED02	\$19,680	\$59,040	\$0	\$0	\$0	\$0	\$0
58800000147667	DISTMISCEX/GENERAL/ILCD/Survey	\$1,205	ED02	\$301	\$903	\$0	\$0	\$0	\$0	\$0
58800000147668	DISTMISCEX/GENERAL/ILCD/CAD/GIS	\$726	ED02	\$181	\$544	\$0	\$0	\$0	\$0	\$0
58800000147670	DISTMISCEX/GENERAL/ILCD/SPCSUPADM	\$57,994	ED02	\$14,499	\$43,496	\$0	\$0	\$0	\$0	\$0
58800000147671	DISTMISCEX/GENERAL/ILCD/NRTHSPCSUP	\$53,325	ED02	\$13,331	\$39,994	\$0	\$0	\$0	\$0	\$0
58800000147676	DISTMISCEX/GENERAL/ILCD/Tmfmr shp	(\$350)	ED02	(\$88)	(\$263)	\$0	\$0	\$0	\$0	\$0
58800000147677	DISTMISCEX/GENERAL/ILCD/NRTHTRNFMR	\$55,125	ED02	\$13,781	\$41,344	\$0	\$0	\$0	\$0	\$0
58800000157666	DISTMISCEX/GENERAL/CTIA/Dist Supp	(\$30,880)	ED02	(\$7,720)	(\$23,160)	\$0	\$0	\$0	\$0	\$0
58800023007615	DISTMISCEX/LOCATING/OTHER/CABLOCATE	\$759	ED02	\$190	\$569	\$0	\$0	\$0	\$0	\$0
58800023037615	DISTMISCEX/LOCATING/MLSP/CABLOCATE	\$8,515	ED02	\$2,129	\$6,386	\$0	\$0	\$0	\$0	\$0
58800023227679	DISTMISCEX/LOCATING/TOOLS/TREETRIMRS	\$113	ED02	\$28	\$85	\$0	\$0	\$0	\$0	\$0
58800051147668	DISTMISCEX/DRAFTNG/ILCD/CAD/GIS	(\$20)	ED02	(\$5)	(\$15)	\$0	\$0	\$0	\$0	\$0
58800552007626	DISTMISCEX/TRN-HSE/OTHER/Mnt&Op Svc	\$1,120	ED02	\$280	\$840	\$0	\$0	\$0	\$0	\$0
58800552007628	DISTMISCEX/TRN-HSE/OTHER/Mnt&Constr	\$1,239	ED02	\$310	\$929	\$0	\$0	\$0	\$0	\$0
58800552007677	DISTMISCEX/TRN-HSE/OTHER/NRTHTRNFMR	\$180	ED02	\$45	\$135	\$0	\$0	\$0	\$0	\$0
58800552017624	DISTMISCEX/TRN-HSE/LABOR/Meter Shop	\$143	ED02	\$36	\$107	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58800552017626	DISTMISCEX/TRN-HSE/LABOR/Mnt&Op Svc	\$29,003	ED02	\$7,251	\$21,752	\$0	\$0	\$0	\$0	\$0
58800552017627	DISTMISCEX/TRN-HSE/LABOR/NRTHMNTOPS	\$9,990	ED02	\$2,498	\$7,493	\$0	\$0	\$0	\$0	\$0
58800552017628	DISTMISCEX/TRN-HSE/LABOR/Mnt&Constr	\$98,308	ED02	\$24,577	\$73,731	\$0	\$0	\$0	\$0	\$0
58800552017629	DISTMISCEX/TRN-HSE/LABOR/NRTHMNT&CO	\$10,964	ED02	\$2,741	\$8,223	\$0	\$0	\$0	\$0	\$0
58800552147624	DISTMISCEX/TRN-HSE/ILCD/Meter Shop	(\$165)	ED02	(\$41)	(\$124)	\$0	\$0	\$0	\$0	\$0
58800552147626	DISTMISCEX/TRN-HSE/ILCD/Mnt&Op Svc	\$13,003	ED02	\$3,251	\$9,752	\$0	\$0	\$0	\$0	\$0
58800552147627	DISTMISCEX/TRN-HSE/ILCD/NRTHMNTOPS	\$4,096	ED02	\$1,024	\$3,072	\$0	\$0	\$0	\$0	\$0
58800552147628	DISTMISCEX/TRN-HSE/ILCD/Mnt&Constr	\$51,420	ED02	\$12,855	\$38,565	\$0	\$0	\$0	\$0	\$0
58800552147629	DISTMISCEX/TRN-HSE/ILCD/NRTHMNT&CO	\$2,071	ED02	\$518	\$1,553	\$0	\$0	\$0	\$0	\$0
58800552147676	DISTMISCEX/TRN-HSE/ILCD/Trnfmr shp	(\$1,421)	ED02	(\$355)	(\$1,066)	\$0	\$0	\$0	\$0	\$0
58800720007626	DISTMISCEX/Safetytrng/OTHER/Mnt&Op Svc	\$1,090	ED02	\$273	\$818	\$0	\$0	\$0	\$0	\$0
58800720007628	DISTMISCEX/Safetytrng/OTHER/Mnt&Constr	\$830	ED02	\$208	\$623	\$0	\$0	\$0	\$0	\$0
58800720017624	DISTMISCEX/Safetytrng/LABOR/Meter Shop	\$9,510	ED02	\$2,378	\$7,133	\$0	\$0	\$0	\$0	\$0
58800720017626	DISTMISCEX/Safetytrng/LABOR/Mnt&Op Svc	\$38,824	ED02	\$9,706	\$29,118	\$0	\$0	\$0	\$0	\$0
58800720017627	DISTMISCEX/Safetytrng/LABOR/NRTHMNTOPS	\$16,704	ED02	\$4,176	\$12,528	\$0	\$0	\$0	\$0	\$0
58800720017628	DISTMISCEX/Safetytrng/LABOR/Mnt&Constr	\$18,003	ED02	\$4,501	\$13,502	\$0	\$0	\$0	\$0	\$0
58800720017629	DISTMISCEX/Safetytrng/LABOR/NRTHMNT&CO	\$41,036	ED02	\$10,259	\$30,777	\$0	\$0	\$0	\$0	\$0
58800720017673	DISTMISCEX/Safetytrng/LABOR/NRTHFLEET	\$15,494	ED02	\$3,874	\$11,621	\$0	\$0	\$0	\$0	\$0
58800720017677	DISTMISCEX/Safetytrng/LABOR/NRTHTRNFMR	\$7,500	ED02	\$1,875	\$5,625	\$0	\$0	\$0	\$0	\$0
58800720017679	DISTMISCEX/Safetytrng/LABOR/TREETRIMRS	\$10,497	ED02	\$2,624	\$7,872	\$0	\$0	\$0	\$0	\$0
58800720037530	DISTMISCEX/Safetytrng/MLSP/SubRelEng	\$320	ED02	\$80	\$240	\$0	\$0	\$0	\$0	\$0
58800720037624	DISTMISCEX/Safetytrng/MLSP/Meter Shop	\$460	ED02	\$115	\$345	\$0	\$0	\$0	\$0	\$0
58800720037626	DISTMISCEX/Safetytrng/MLSP/Mnt&Op Svc	\$5,150	ED02	\$1,287	\$3,862	\$0	\$0	\$0	\$0	\$0
58800720037627	DISTMISCEX/Safetytrng/MLSP/NRTHMNTOPS	\$156	ED02	\$39	\$117	\$0	\$0	\$0	\$0	\$0
58800720037628	DISTMISCEX/Safetytrng/MLSP/Mnt&Constr	\$2,151	ED02	\$538	\$1,613	\$0	\$0	\$0	\$0	\$0
58800720037629	DISTMISCEX/Safetytrng/MLSP/NRTHMNT&CO	\$436	ED02	\$109	\$327	\$0	\$0	\$0	\$0	\$0
58800720037677	DISTMISCEX/Safetytrng/MLSP/NRTHTRNFMR	\$200	ED02	\$50	\$150	\$0	\$0	\$0	\$0	\$0
58800720147624	DISTMISCEX/Safetytrng/ILCD/Meter Shop	\$4,791	ED02	\$1,198	\$3,593	\$0	\$0	\$0	\$0	\$0
58800720147626	DISTMISCEX/Safetytrng/ILCD/Mnt&Op Svc	\$17,829	ED02	\$4,457	\$13,372	\$0	\$0	\$0	\$0	\$0
58800720147627	DISTMISCEX/Safetytrng/ILCD/NRTHMNTOPS	\$7,874	ED02	\$1,968	\$5,905	\$0	\$0	\$0	\$0	\$0
58800720147628	DISTMISCEX/Safetytrng/ILCD/Mnt&Constr	\$8,830	ED02	\$2,207	\$6,622	\$0	\$0	\$0	\$0	\$0
58800720147629	DISTMISCEX/Safetytrng/ILCD/NRTHMNT&CO	\$27,079	ED02	\$6,770	\$20,309	\$0	\$0	\$0	\$0	\$0
58800720147673	DISTMISCEX/Safetytrng/ILCD/NRTHFLEET	\$9,028	ED02	\$2,257	\$6,771	\$0	\$0	\$0	\$0	\$0
58800720147675	DISTMISCEX/Safetytrng/ILCD/NRTHWHSE	(\$108)	ED02	(\$27)	(\$81)	\$0	\$0	\$0	\$0	\$0
58800720147676	DISTMISCEX/Safetytrng/ILCD/Trnfmr shp	(\$106)	ED02	(\$27)	(\$80)	\$0	\$0	\$0	\$0	\$0
58800720147677	DISTMISCEX/Safetytrng/ILCD/NRTHTRNFMR	\$4,011	ED02	\$1,003	\$3,008	\$0	\$0	\$0	\$0	\$0
58800720147679	DISTMISCEX/Safetytrng/ILCD/TREETRIMRS	\$5,932	ED02	\$1,483	\$4,449	\$0	\$0	\$0	\$0	\$0
58800904013310	DISTMISCEX/PWRDELVR/LABOR/Bus & Tech	\$74,512	ED02	\$18,628	\$55,884	\$0	\$0	\$0	\$0	\$0
58800904013320	DISTMISCEX/PWRDELVR/LABOR/Opr & Tech	\$66,751	ED02	\$16,688	\$50,063	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
58800904013360	DISTMISCEX/PWRDELVRV/LABOR/IS Support	\$40,706	ED02	\$10,176	\$30,529	\$0	\$0	\$0	\$0	\$0
58800904103390	DISTMISCEX/PWRDELVRV/SWCL/IS Softwar	\$258,759	ED02	\$64,690	\$194,069	\$0	\$0	\$0	\$0	\$0
58800904143310	DISTMISCEX/PWRDELVRV/ILCD/Bus & Tech	\$44,055	ED02	\$11,014	\$33,042	\$0	\$0	\$0	\$0	\$0
58800904143320	DISTMISCEX/PWRDELVRV/ILCD/Opr & Tech	\$35,106	ED02	\$8,777	\$26,330	\$0	\$0	\$0	\$0	\$0
58800904143360	DISTMISCEX/PWRDELVRV/ILCD/IS Support	\$26,703	ED02	\$6,676	\$20,028	\$0	\$0	\$0	\$0	\$0
58800905013310	DISTMISCEX/PWRSUPPLY/LABOR/Bus & Tech	\$86,853	ED02	\$21,713	\$65,139	\$0	\$0	\$0	\$0	\$0
58800905013320	DISTMISCEX/PWRSUPPLY/LABOR/Opr & Tech	\$13,860	ED02	\$3,465	\$10,395	\$0	\$0	\$0	\$0	\$0
58800905013360	DISTMISCEX/PWRSUPPLY/LABOR/IS Support	\$13,419	ED02	\$3,355	\$10,065	\$0	\$0	\$0	\$0	\$0
58800905103390	DISTMISCEX/PWRSUPPLY/SWCL/IS Softwar	\$284,797	ED02	\$71,199	\$213,598	\$0	\$0	\$0	\$0	\$0
58800905113360	DISTMISCEX/PWRSUPPLY/HWCL/IS Support	\$10,934	ED02	\$2,733	\$8,200	\$0	\$0	\$0	\$0	\$0
58800905143310	DISTMISCEX/PWRSUPPLY/ILCD/Bus & Tech	\$52,517	ED02	\$13,129	\$39,388	\$0	\$0	\$0	\$0	\$0
58800905143320	DISTMISCEX/PWRSUPPLY/ILCD/Opr & Tech	\$7,095	ED02	\$1,774	\$5,321	\$0	\$0	\$0	\$0	\$0
58800905143360	DISTMISCEX/PWRSUPPLY/ILCD/IS Support	\$8,817	ED02	\$2,204	\$6,612	\$0	\$0	\$0	\$0	\$0
58896601052101	DISTWHSCLR/CLRLBR/CALC/Corporate	\$16,989	ED02	\$4,247	\$12,742	\$0	\$0	\$0	\$0	\$0
58896602052101	DISTWHSCLR/CLRPROFSVC/CALC/Corporate	\$1	ED02	\$0	\$1	\$0	\$0	\$0	\$0	\$0
58896603052101	DISTWHSCLR/CLROTHER/CALC/Corporate	(\$116)	ED02	(\$29)	(\$87)	\$0	\$0	\$0	\$0	\$0
58896609052101	DISTWHSCLR/CLRLEASES/CALC/Corporate	\$8	ED02	\$2	\$6	\$0	\$0	\$0	\$0	\$0
58896612052101	DISTWHSCLR/CLRDPRC/AM/CALC/Corporate	\$1,847	ED02	\$462	\$1,385	\$0	\$0	\$0	\$0	\$0
58897601052101	DISTGARCLR/CLRLBR/CALC/Corporate	\$293,590	ED02	\$73,397	\$220,192	\$0	\$0	\$0	\$0	\$0
58897602052101	DISTGARCLR/CLRPROFSVC/CALC/Corporate	\$20,948	ED02	\$5,237	\$15,711	\$0	\$0	\$0	\$0	\$0
58897603052101	DISTGARCLR/CLROTHER/CALC/Corporate	\$36,381	ED02	\$9,095	\$27,286	\$0	\$0	\$0	\$0	\$0
58897607052101	DISTGARCLR/CLRVHCLFL/CALC/Corporate	\$67,962	ED02	\$16,991	\$50,972	\$0	\$0	\$0	\$0	\$0
58897608052101	DISTGARCLR/CLRVHCLPRT/CALC/Corporate	\$94,009	ED02	\$23,502	\$70,507	\$0	\$0	\$0	\$0	\$0
58897612052101	DISTGARCLR/CLRDPRC/AM/CALC/Corporate	\$208,122	ED02	\$52,030	\$156,091	\$0	\$0	\$0	\$0	\$0
58899271122101	DISTOPRCLR/SFTAMRT/DACL/Corporate	\$67,255	ED02	\$16,814	\$50,441	\$0	\$0	\$0	\$0	\$0
58899601052101	DISTOPRCLR/CLRLBR/CALC/Corporate	\$240,672	ED02	\$60,168	\$180,504	\$0	\$0	\$0	\$0	\$0
58899602052101	DISTOPRCLR/CLRPROFSVC/CALC/Corporate	\$12,302	ED02	\$3,075	\$9,226	\$0	\$0	\$0	\$0	\$0
58899603052101	DISTOPRCLR/CLROTHER/CALC/Corporate	(\$29,104)	ED02	(\$7,276)	(\$21,828)	\$0	\$0	\$0	\$0	\$0
58899610052101	DISTOPRCLR/CLRSFTWR/CALC/Corporate	\$125,189	ED02	\$31,297	\$93,892	\$0	\$0	\$0	\$0	\$0
58899611052101	DISTOPRCLR/CLRHRDWR/CALC/Corporate	\$40,201	ED02	\$10,050	\$30,151	\$0	\$0	\$0	\$0	\$0
58899612052101	DISTOPRCLR/CLRDPRC/AM/CALC/Corporate	\$28,674	ED02	\$7,169	\$21,506	\$0	\$0	\$0	\$0	\$0
58900000097510	DISTRENTS/GENERAL/LEASES/ContrComm	\$20,749	ED02	\$5,187	\$15,562	\$0	\$0	\$0	\$0	\$0
58900000097613	DISTRENTS/GENERAL/LEASES/SPCSUPSRV	\$67,997	ED02	\$16,999	\$50,998	\$0	\$0	\$0	\$0	\$0
58900000097662	DISTRENTS/GENERAL/LEASES/Land Svcs	\$463,215	ED02	\$115,804	\$347,411	\$0	\$0	\$0	\$0	\$0
58900000098751	DISTRENTS/GENERAL/LEASES/MWBusiness	\$0	ED02	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Distribution Expense - Operations		\$12,842,105		\$2,875,910	\$8,627,730	\$851,889	\$0	\$0	\$153,304	\$333,273

Distribution Expense - Maintenance

59000000007665	DISTMTSUPV/GENERAL/OTHER/Dist Const	\$77,710	ED02	\$19,428	\$58,283	\$0	\$0	\$0	\$0	\$0
----------------	-------------------------------------	----------	------	----------	----------	-----	-----	-----	-----	-----

CRP-03 Schedule 2.2B

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59000000007668	DISTMTSUPV/GENERAL/OTHER/CAD/GIS	\$20	ED02	\$5	\$15	\$0	\$0	\$0	\$0	\$0
590000000017510	DISTMTSUPV/GENERAL/LABOR/ContrComm	\$62,889	ED02	\$15,722	\$47,167	\$0	\$0	\$0	\$0	\$0
590000000017520	DISTMTSUPV/GENERAL/LABOR/Substation	\$52,616	ED02	\$13,154	\$39,462	\$0	\$0	\$0	\$0	\$0
590000000017612	DISTMTSUPV/GENERAL/LABOR/Operations	\$134,042	ED02	\$33,511	\$100,532	\$0	\$0	\$0	\$0	\$0
590000000017613	DISTMTSUPV/GENERAL/LABOR/SPCSUPSRV	\$102,431	ED02	\$25,608	\$76,823	\$0	\$0	\$0	\$0	\$0
590000000017624	DISTMTSUPV/GENERAL/LABOR/Meter Shop	\$67,260	ED02	\$16,815	\$50,445	\$0	\$0	\$0	\$0	\$0
590000000017626	DISTMTSUPV/GENERAL/LABOR/Mnt&Op Svc	\$52,639	ED02	\$13,160	\$39,479	\$0	\$0	\$0	\$0	\$0
590000000017628	DISTMTSUPV/GENERAL/LABOR/Mnt&Constr	\$67,816	ED02	\$16,954	\$50,862	\$0	\$0	\$0	\$0	\$0
590000000017629	DISTMTSUPV/GENERAL/LABOR/NRTHMNT&CO	\$80,288	ED02	\$20,072	\$60,216	\$0	\$0	\$0	\$0	\$0
590000000017662	DISTMTSUPV/GENERAL/LABOR/Land Svcs	\$4,993	ED02	\$1,248	\$3,745	\$0	\$0	\$0	\$0	\$0
590000000017665	DISTMTSUPV/GENERAL/LABOR/Dist Const	\$77	ED02	\$19	\$57	\$0	\$0	\$0	\$0	\$0
590000000017668	DISTMTSUPV/GENERAL/LABOR/CAD/GIS	\$316,142	ED02	\$79,035	\$237,106	\$0	\$0	\$0	\$0	\$0
5900000000147510	DISTMTSUPV/GENERAL/ILCD/ContrComm	\$49,596	ED02	\$12,399	\$37,197	\$0	\$0	\$0	\$0	\$0
5900000000147520	DISTMTSUPV/GENERAL/ILCD/Substation	\$36,655	ED02	\$9,164	\$27,491	\$0	\$0	\$0	\$0	\$0
5900000000147612	DISTMTSUPV/GENERAL/ILCD/Operations	\$91,912	ED02	\$22,978	\$68,934	\$0	\$0	\$0	\$0	\$0
5900000000147613	DISTMTSUPV/GENERAL/ILCD/SPCSUPSRV	\$85,623	ED02	\$21,406	\$64,217	\$0	\$0	\$0	\$0	\$0
5900000000147624	DISTMTSUPV/GENERAL/ILCD/Meter Shop	\$49,887	ED02	\$12,472	\$37,416	\$0	\$0	\$0	\$0	\$0
5900000000147626	DISTMTSUPV/GENERAL/ILCD/Mnt&Op Svc	\$37,213	ED02	\$9,303	\$27,910	\$0	\$0	\$0	\$0	\$0
5900000000147628	DISTMTSUPV/GENERAL/ILCD/Mnt&Constr	\$45,493	ED02	\$11,373	\$34,120	\$0	\$0	\$0	\$0	\$0
5900000000147629	DISTMTSUPV/GENERAL/ILCD/NRTHMNT&CO	\$54,733	ED02	\$13,683	\$41,050	\$0	\$0	\$0	\$0	\$0
5900000000147662	DISTMTSUPV/GENERAL/ILCD/Land Svcs	\$3,423	ED02	\$856	\$2,568	\$0	\$0	\$0	\$0	\$0
5900000000147665	DISTMTSUPV/GENERAL/ILCD/Dist Const	\$1,103	ED02	\$276	\$827	\$0	\$0	\$0	\$0	\$0
5900000000147668	DISTMTSUPV/GENERAL/ILCD/CAD/GIS	\$217,302	ED02	\$54,325	\$162,976	\$0	\$0	\$0	\$0	\$0
59000051017668	DISTMTSUPV/DRAFTNG/LABOR/CAD/GIS	\$167,385	ED02	\$41,846	\$125,539	\$0	\$0	\$0	\$0	\$0
59000051147668	DISTMTSUPV/DRAFTNG/ILCD/CAD/GIS	\$88,119	ED02	\$22,030	\$66,089	\$0	\$0	\$0	\$0	\$0
592000000007510	DSTMTSTAEQ/GENERAL/OTHER/ContrComm	\$130	ED02	\$33	\$98	\$0	\$0	\$0	\$0	\$0
592000000007530	DSTMTSTAEQ/GENERAL/OTHER/SubRelEng	\$812	ED02	\$203	\$609	\$0	\$0	\$0	\$0	\$0
592000000017510	DSTMTSTAEQ/GENERAL/LABOR/ContrComm	\$65,193	ED02	\$16,298	\$48,895	\$0	\$0	\$0	\$0	\$0
592000000017520	DSTMTSTAEQ/GENERAL/LABOR/Substation	\$788	ED02	\$197	\$591	\$0	\$0	\$0	\$0	\$0
592000000017530	DSTMTSTAEQ/GENERAL/LABOR/SubRelEng	\$30,777	ED02	\$7,694	\$23,083	\$0	\$0	\$0	\$0	\$0
592000000017540	DSTMTSTAEQ/GENERAL/LABOR/SCADA	\$149,551	ED02	\$37,388	\$112,163	\$0	\$0	\$0	\$0	\$0
592000000017628	DSTMTSTAEQ/GENERAL/LABOR/Mnt&Constr	\$322	ED02	\$81	\$242	\$0	\$0	\$0	\$0	\$0
592000000027510	DSTMTSTAEQ/GENERAL/PFCT/ContrComm	\$4,678	ED02	\$1,169	\$3,508	\$0	\$0	\$0	\$0	\$0
592000000027520	DSTMTSTAEQ/GENERAL/PFCT/Substation	\$236	ED02	\$59	\$177	\$0	\$0	\$0	\$0	\$0
592000000027540	DSTMTSTAEQ/GENERAL/PFCT/SCADA	\$7,350	ED02	\$1,838	\$5,513	\$0	\$0	\$0	\$0	\$0
592000000037510	DSTMTSTAEQ/GENERAL/MLSP/ContrComm	\$12,291	ED02	\$3,073	\$9,218	\$0	\$0	\$0	\$0	\$0
592000000037520	DSTMTSTAEQ/GENERAL/MLSP/Substation	\$3,645	ED02	\$911	\$2,733	\$0	\$0	\$0	\$0	\$0
592000000037530	DSTMTSTAEQ/GENERAL/MLSP/SubRelEng	\$71	ED02	\$18	\$53	\$0	\$0	\$0	\$0	\$0
592000000047510	DSTMTSTAEQ/GENERAL/TRANS/ContrComm	\$1,808	ED02	\$452	\$1,356	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59200000097510	DSTMTSTAEQ/GENERAL/LEASES/ContrComm	(\$0)	ED02	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$0
59200000147510	DSTMTSTAEQ/GENERAL/ILCD/ContrComm	\$39,296	ED02	\$9,824	\$29,472	\$0	\$0	\$0	\$0	\$0
59200000147520	DSTMTSTAEQ/GENERAL/ILCD/Substation	(\$1,534)	ED02	(\$384)	(\$1,151)	\$0	\$0	\$0	\$0	\$0
59200000147530	DSTMTSTAEQ/GENERAL/ILCD/SubRelEng	\$16,813	ED02	\$4,203	\$12,610	\$0	\$0	\$0	\$0	\$0
59200000147540	DSTMTSTAEQ/GENERAL/ILCD/SCADA	\$116,571	ED02	\$29,143	\$87,428	\$0	\$0	\$0	\$0	\$0
59200000147628	DSTMTSTAEQ/GENERAL/ILCD/Mnt&Constr	\$32	ED02	\$8	\$24	\$0	\$0	\$0	\$0	\$0
59200000147665	DSTMTSTAEQ/GENERAL/ILCD/Dist Const	(\$96)	ED02	(\$24)	(\$72)	\$0	\$0	\$0	\$0	\$0
59200000227530	DSTMTSTAEQ/GENERAL/TOOLS/SubRelEng	\$2,195	ED02	\$549	\$1,646	\$0	\$0	\$0	\$0	\$0
59200000307510	DSTMTSTAEQ/GENERAL/FLDCONTRAC/ContrComm	\$8,166	ED02	\$2,042	\$6,125	\$0	\$0	\$0	\$0	\$0
59200010007520	DSTMTSTAEQ/COR EQ MNT/OTHER/Substation	\$240	ED02	\$60	\$180	\$0	\$0	\$0	\$0	\$0
59200010017520	DSTMTSTAEQ/COR EQ MNT/LABOR/Substation	\$16,645	ED02	\$4,161	\$12,484	\$0	\$0	\$0	\$0	\$0
59200010017530	DSTMTSTAEQ/COR EQ MNT/LABOR/SubRelEng	\$47,022	ED02	\$11,755	\$35,266	\$0	\$0	\$0	\$0	\$0
59200010027520	DSTMTSTAEQ/COR EQ MNT/PFCT/Substation	\$621	ED02	\$155	\$466	\$0	\$0	\$0	\$0	\$0
59200010037520	DSTMTSTAEQ/COR EQ MNT/MLSP/Substation	\$1,388	ED02	\$347	\$1,041	\$0	\$0	\$0	\$0	\$0
59200010037530	DSTMTSTAEQ/COR EQ MNT/MLSP/SubRelEng	\$7,320	ED02	\$1,830	\$5,490	\$0	\$0	\$0	\$0	\$0
59200010047530	DSTMTSTAEQ/COR EQ MNT/TRANS/SubRelEng	\$2,094	ED02	\$524	\$1,571	\$0	\$0	\$0	\$0	\$0
59200010147510	DSTMTSTAEQ/COR EQ MNT/ILCD/ContrComm	(\$61)	ED02	(\$15)	(\$45)	\$0	\$0	\$0	\$0	\$0
59200010147520	DSTMTSTAEQ/COR EQ MNT/ILCD/Substation	\$5,135	ED02	\$1,284	\$3,851	\$0	\$0	\$0	\$0	\$0
59200010147530	DSTMTSTAEQ/COR EQ MNT/ILCD/SubRelEng	\$19,646	ED02	\$4,912	\$14,735	\$0	\$0	\$0	\$0	\$0
59200010227520	DSTMTSTAEQ/COR EQ MNT/TOOLS/Substation	\$142	ED02	\$35	\$106	\$0	\$0	\$0	\$0	\$0
59200011007520	DSTMTSTAEQ/PRE EQ MNT/OTHER/Substation	\$6,615	ED02	\$1,654	\$4,961	\$0	\$0	\$0	\$0	\$0
59200011017520	DSTMTSTAEQ/PRE EQ MNT/LABOR/Substation	\$507,340	ED02	\$126,835	\$380,505	\$0	\$0	\$0	\$0	\$0
59200011017530	DSTMTSTAEQ/PRE EQ MNT/LABOR/SubRelEng	\$708	ED02	\$177	\$531	\$0	\$0	\$0	\$0	\$0
59200011027520	DSTMTSTAEQ/PRE EQ MNT/PFCT/Substation	\$53,365	ED02	\$13,341	\$40,023	\$0	\$0	\$0	\$0	\$0
59200011037520	DSTMTSTAEQ/PRE EQ MNT/MLSP/Substation	\$92,765	ED02	\$23,191	\$69,574	\$0	\$0	\$0	\$0	\$0
59200011037530	DSTMTSTAEQ/PRE EQ MNT/MLSP/SubRelEng	\$711	ED02	\$178	\$533	\$0	\$0	\$0	\$0	\$0
59200011147510	DSTMTSTAEQ/PRE EQ MNT/ILCD/ContrComm	(\$555)	ED02	(\$139)	(\$416)	\$0	\$0	\$0	\$0	\$0
59200011147520	DSTMTSTAEQ/PRE EQ MNT/ILCD/Substation	\$288,323	ED02	\$72,081	\$216,243	\$0	\$0	\$0	\$0	\$0
59200011147530	DSTMTSTAEQ/PRE EQ MNT/ILCD/SubRelEng	\$436	ED02	\$109	\$327	\$0	\$0	\$0	\$0	\$0
59200011227520	DSTMTSTAEQ/PRE EQ MNT/TOOLS/Substation	\$60,027	ED02	\$15,007	\$45,020	\$0	\$0	\$0	\$0	\$0
59200012007520	DSTMTSTAEQ/STN CLR-LS/OTHER/Substation	\$80	ED02	\$20	\$60	\$0	\$0	\$0	\$0	\$0
59200012017520	DSTMTSTAEQ/STN CLR-LS/LABOR/Substation	\$40,495	ED02	\$10,124	\$30,371	\$0	\$0	\$0	\$0	\$0
59200012027520	DSTMTSTAEQ/STN CLR-LS/PFCT/Substation	\$35,820	ED02	\$8,955	\$26,865	\$0	\$0	\$0	\$0	\$0
59200012037520	DSTMTSTAEQ/STN CLR-LS/MLSP/Substation	\$4,354	ED02	\$1,089	\$3,266	\$0	\$0	\$0	\$0	\$0
59200012047520	DSTMTSTAEQ/STN CLR-LS/TRANS/Substation	\$2,042	ED02	\$511	\$1,532	\$0	\$0	\$0	\$0	\$0
59200012147520	DSTMTSTAEQ/STN CLR-LS/ILCD/Substation	\$19,997	ED02	\$4,999	\$14,998	\$0	\$0	\$0	\$0	\$0
59200013007520	DSTMTSTAEQ/YB&FMTN/OTHER/Substation	\$20	ED02	\$5	\$15	\$0	\$0	\$0	\$0	\$0
59200013017520	DSTMTSTAEQ/YB&FMTN/LABOR/Substation	\$19,063	ED02	\$4,766	\$14,297	\$0	\$0	\$0	\$0	\$0
59200013037520	DSTMTSTAEQ/YB&FMTN/MLSP/Substation	\$8,778	ED02	\$2,195	\$6,584	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59200013147520	DSTMTSTAEQ/YB&FMTN/ILCD/Substation	\$9,057	ED02	\$2,264	\$6,792	\$0	\$0	\$0	\$0	\$0
59200013147679	DSTMTSTAEQ/YB&FMTN/ILCD/TRETRIMRS	(\$899)	ED02	(\$225)	(\$674)	\$0	\$0	\$0	\$0	\$0
59200051017668	DSTMTSTAEQ/DRAFTNG/LABOR/CAD/GIS	\$31,744	ED02	\$7,936	\$23,808	\$0	\$0	\$0	\$0	\$0
59200051147668	DSTMTSTAEQ/DRAFTNG/ILCD/CAD/GIS	\$13,551	ED02	\$3,388	\$10,163	\$0	\$0	\$0	\$0	\$0
59200327067520	DSTMTSTAEQ/SUBTRNS/UTILITIES/Substation	\$0	ED02	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59200696027520	DSTMTSTAEQ/Environmnt/PFCT/Substation	\$7,920	ED02	\$1,980	\$5,940	\$0	\$0	\$0	\$0	\$0
59205011017520	ST-MNTSTAT/PRE EQ MNT/LABOR/Substation	\$2,507	ED02	\$627	\$1,880	\$0	\$0	\$0	\$0	\$0
59205011147520	ST-MNTSTAT/PRE EQ MNT/ILCD/Substation	(\$3,476)	ED02	(\$869)	(\$2,607)	\$0	\$0	\$0	\$0	\$0
59300000007627	DSTMTOHLNS/GENERAL/OTHER/NRTHMNTOPS	\$37	ED02	\$9	\$28	\$0	\$0	\$0	\$0	\$0
59300000007629	DSTMTOHLNS/GENERAL/OTHER/NRTHMNT&CO	\$1,900	ED02	\$475	\$1,425	\$0	\$0	\$0	\$0	\$0
59300000017530	DSTMTOHLNS/GENERAL/LABOR/SubRelEng	\$74	ED02	\$18	\$55	\$0	\$0	\$0	\$0	\$0
59300000017612	DSTMTOHLNS/GENERAL/LABOR/Operations	\$30,310	ED02	\$7,577	\$22,732	\$0	\$0	\$0	\$0	\$0
59300000017626	DSTMTOHLNS/GENERAL/LABOR/Mnt&Op Svc	\$207	ED02	\$52	\$156	\$0	\$0	\$0	\$0	\$0
59300000017628	DSTMTOHLNS/GENERAL/LABOR/Mnt&Constr	\$5,204	ED02	\$1,301	\$3,903	\$0	\$0	\$0	\$0	\$0
59300000017629	DSTMTOHLNS/GENERAL/LABOR/NRTHMNT&CO	\$1,433	ED02	\$358	\$1,075	\$0	\$0	\$0	\$0	\$0
59300000017662	DSTMTOHLNS/GENERAL/LABOR/Land Svcs	\$381	ED02	\$95	\$286	\$0	\$0	\$0	\$0	\$0
59300000017670	DSTMTOHLNS/GENERAL/LABOR/SPCSUPADM	\$99,548	ED02	\$24,887	\$74,661	\$0	\$0	\$0	\$0	\$0
59300000037626	DSTMTOHLNS/GENERAL/MLSP/Mnt&Op Svc	\$1,459	ED02	\$365	\$1,094	\$0	\$0	\$0	\$0	\$0
59300000037627	DSTMTOHLNS/GENERAL/MLSP/NRTHMNTOPS	\$26,737	ED02	\$6,684	\$20,053	\$0	\$0	\$0	\$0	\$0
59300000037628	DSTMTOHLNS/GENERAL/MLSP/Mnt&Constr	\$3,292	ED02	\$823	\$2,469	\$0	\$0	\$0	\$0	\$0
59300000037629	DSTMTOHLNS/GENERAL/MLSP/NRTHMNT&CO	\$5,350	ED02	\$1,337	\$4,012	\$0	\$0	\$0	\$0	\$0
59300000147530	DSTMTOHLNS/GENERAL/ILCD/SubRelEng	\$266	ED02	\$66	\$199	\$0	\$0	\$0	\$0	\$0
59300000147612	DSTMTOHLNS/GENERAL/ILCD/Operations	\$21,751	ED02	\$5,438	\$16,313	\$0	\$0	\$0	\$0	\$0
59300000147626	DSTMTOHLNS/GENERAL/ILCD/Mnt&Op Svc	\$59	ED02	\$15	\$44	\$0	\$0	\$0	\$0	\$0
59300000147628	DSTMTOHLNS/GENERAL/ILCD/Mnt&Constr	\$4,219	ED02	\$1,055	\$3,164	\$0	\$0	\$0	\$0	\$0
59300000147629	DSTMTOHLNS/GENERAL/ILCD/NRTHMNT&CO	\$2,589	ED02	\$647	\$1,942	\$0	\$0	\$0	\$0	\$0
59300000147662	DSTMTOHLNS/GENERAL/ILCD/Land Svcs	\$354	ED02	\$88	\$265	\$0	\$0	\$0	\$0	\$0
59300000147665	DSTMTOHLNS/GENERAL/ILCD/Dist Const	(\$1)	ED02	(\$0)	(\$1)	\$0	\$0	\$0	\$0	\$0
59300000147670	DSTMTOHLNS/GENERAL/ILCD/SPCSUPADM	\$77,172	ED02	\$19,293	\$57,879	\$0	\$0	\$0	\$0	\$0
59300000152101	DSTMTOHLNS/GENERAL/CTIA/Corporate	(\$2,192)	ED02	(\$548)	(\$1,644)	\$0	\$0	\$0	\$0	\$0
59300000227628	DSTMTOHLNS/GENERAL/TOOLS/Mnt&Constr	\$522	ED02	\$131	\$392	\$0	\$0	\$0	\$0	\$0
59300006007520	DSTMTOHLNS/SCHED ACT/OTHER/Substation	\$80	ED02	\$20	\$60	\$0	\$0	\$0	\$0	\$0
59300006007626	DSTMTOHLNS/SCHED ACT/OTHER/Mnt&Op Svc	\$778	ED02	\$195	\$584	\$0	\$0	\$0	\$0	\$0
59300006007628	DSTMTOHLNS/SCHED ACT/OTHER/Mnt&Constr	\$980	ED02	\$245	\$735	\$0	\$0	\$0	\$0	\$0
59300006007629	DSTMTOHLNS/SCHED ACT/OTHER/NRTHMNT&CO	\$288	ED02	\$72	\$216	\$0	\$0	\$0	\$0	\$0
59300006007672	DSTMTOHLNS/SCHED ACT/OTHER/Fleet	\$1,540	ED02	\$385	\$1,155	\$0	\$0	\$0	\$0	\$0
59300006007673	DSTMTOHLNS/SCHED ACT/OTHER/NRTHFLEET	\$80	ED02	\$20	\$60	\$0	\$0	\$0	\$0	\$0
59300006017520	DSTMTOHLNS/SCHED ACT/LABOR/Substation	\$5,584	ED02	\$1,396	\$4,188	\$0	\$0	\$0	\$0	\$0
59300006017624	DSTMTOHLNS/SCHED ACT/LABOR/Meter Shop	\$8,755	ED02	\$2,189	\$6,566	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Classification						Retail Customer Related				
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59300006017626	DSTMTOHLNS/SCHED ACT/LABOR/Mnt&Op Svc	\$155,564	ED02	\$38,891	\$116,673	\$0	\$0	\$0	\$0	\$0
59300006017627	DSTMTOHLNS/SCHED ACT/LABOR/NRTHMNTOPS	\$24,935	ED02	\$6,234	\$18,702	\$0	\$0	\$0	\$0	\$0
59300006017628	DSTMTOHLNS/SCHED ACT/LABOR/Mnt&Constr	\$266,906	ED02	\$66,726	\$200,179	\$0	\$0	\$0	\$0	\$0
59300006017629	DSTMTOHLNS/SCHED ACT/LABOR/NRTHMNT&CO	\$74,337	ED02	\$18,584	\$55,753	\$0	\$0	\$0	\$0	\$0
59300006017673	DSTMTOHLNS/SCHED ACT/LABOR/NRTHFLEET	\$233	ED02	\$58	\$174	\$0	\$0	\$0	\$0	\$0
59300006027626	DSTMTOHLNS/SCHED ACT/PFCT/Mnt&Op Svc	\$1,876	ED02	\$469	\$1,407	\$0	\$0	\$0	\$0	\$0
59300006027627	DSTMTOHLNS/SCHED ACT/PFCT/NRTHMNTOPS	\$995	ED02	\$249	\$746	\$0	\$0	\$0	\$0	\$0
59300006027628	DSTMTOHLNS/SCHED ACT/PFCT/Mnt&Constr	\$1,558	ED02	\$389	\$1,168	\$0	\$0	\$0	\$0	\$0
59300006027629	DSTMTOHLNS/SCHED ACT/PFCT/NRTHMNT&CO	\$1,042	ED02	\$260	\$781	\$0	\$0	\$0	\$0	\$0
59300006037626	DSTMTOHLNS/SCHED ACT/MLSP/Mnt&Op Svc	\$28,592	ED02	\$7,148	\$21,444	\$0	\$0	\$0	\$0	\$0
59300006037627	DSTMTOHLNS/SCHED ACT/MLSP/NRTHMNTOPS	\$763	ED02	\$191	\$572	\$0	\$0	\$0	\$0	\$0
59300006037628	DSTMTOHLNS/SCHED ACT/MLSP/Mnt&Constr	\$30,033	ED02	\$7,508	\$22,525	\$0	\$0	\$0	\$0	\$0
59300006037629	DSTMTOHLNS/SCHED ACT/MLSP/NRTHMNT&CO	\$669	ED02	\$167	\$501	\$0	\$0	\$0	\$0	\$0
59300006047626	DSTMTOHLNS/SCHED ACT/TRANS/Mnt&Op Svc	\$507	ED02	\$127	\$380	\$0	\$0	\$0	\$0	\$0
59300006047628	DSTMTOHLNS/SCHED ACT/TRANS/Mnt&Constr	\$7,918	ED02	\$1,980	\$5,939	\$0	\$0	\$0	\$0	\$0
59300006147520	DSTMTOHLNS/SCHED ACT/ILCD/Substation	\$1,983	ED02	\$496	\$1,487	\$0	\$0	\$0	\$0	\$0
59300006147624	DSTMTOHLNS/SCHED ACT/ILCD/Meter Shop	\$4,635	ED02	\$1,159	\$3,476	\$0	\$0	\$0	\$0	\$0
59300006147626	DSTMTOHLNS/SCHED ACT/ILCD/Mnt&Op Svc	\$84,216	ED02	\$21,054	\$63,162	\$0	\$0	\$0	\$0	\$0
59300006147627	DSTMTOHLNS/SCHED ACT/ILCD/NRTHMNTOPS	\$13,658	ED02	\$3,415	\$10,244	\$0	\$0	\$0	\$0	\$0
59300006147628	DSTMTOHLNS/SCHED ACT/ILCD/Mnt&Constr	\$159,620	ED02	\$39,905	\$119,715	\$0	\$0	\$0	\$0	\$0
59300006147629	DSTMTOHLNS/SCHED ACT/ILCD/NRTHMNT&CO	\$44,830	ED02	\$11,207	\$33,622	\$0	\$0	\$0	\$0	\$0
59300006147673	DSTMTOHLNS/SCHED ACT/ILCD/NRTHFLEET	\$85	ED02	\$21	\$63	\$0	\$0	\$0	\$0	\$0
59300006147676	DSTMTOHLNS/SCHED ACT/ILCD/Trnfmr shp	(\$2,321)	ED02	(\$580)	(\$1,741)	\$0	\$0	\$0	\$0	\$0
59300006147677	DSTMTOHLNS/SCHED ACT/ILCD/NRTHTRNFMR	(\$1,046)	ED02	(\$261)	(\$784)	\$0	\$0	\$0	\$0	\$0
59300006227626	DSTMTOHLNS/SCHED ACT/TOOLS/Mnt&Op Svc	\$49,927	ED02	\$12,482	\$37,446	\$0	\$0	\$0	\$0	\$0
59300006227627	DSTMTOHLNS/SCHED ACT/TOOLS/NRTHMNTOPS	\$26,429	ED02	\$6,607	\$19,822	\$0	\$0	\$0	\$0	\$0
59300006227628	DSTMTOHLNS/SCHED ACT/TOOLS/Mnt&Constr	\$48,545	ED02	\$12,136	\$36,409	\$0	\$0	\$0	\$0	\$0
59300006227629	DSTMTOHLNS/SCHED ACT/TOOLS/NRTHMNT&CO	\$26,811	ED02	\$6,703	\$20,108	\$0	\$0	\$0	\$0	\$0
59300007017627	DSTMTOHLNS/REIMB ACT/LABOR/NRTHMNTOPS	\$519	ED02	\$130	\$389	\$0	\$0	\$0	\$0	\$0
59300007017629	DSTMTOHLNS/REIMB ACT/LABOR/NRTHMNT&CO	\$192	ED02	\$48	\$144	\$0	\$0	\$0	\$0	\$0
59300007147626	DSTMTOHLNS/REIMB ACT/ILCD/Mnt&Op Svc	(\$726)	ED02	(\$182)	(\$545)	\$0	\$0	\$0	\$0	\$0
59300007147627	DSTMTOHLNS/REIMB ACT/ILCD/NRTHMNTOPS	(\$5,169)	ED02	(\$1,292)	(\$3,877)	\$0	\$0	\$0	\$0	\$0
59300007147628	DSTMTOHLNS/REIMB ACT/ILCD/Mnt&Constr	(\$630)	ED02	(\$158)	(\$473)	\$0	\$0	\$0	\$0	\$0
59300007147629	DSTMTOHLNS/REIMB ACT/ILCD/NRTHMNT&CO	(\$847)	ED02	(\$212)	(\$635)	\$0	\$0	\$0	\$0	\$0
59300008007520	DSTMTOHLNS/OUT/TRBL/OTHER/Substation	\$1,372	ED02	\$343	\$1,029	\$0	\$0	\$0	\$0	\$0
59300008007626	DSTMTOHLNS/OUT/TRBL/OTHER/Mnt&Op Svc	\$609	ED02	\$152	\$457	\$0	\$0	\$0	\$0	\$0
59300008007627	DSTMTOHLNS/OUT/TRBL/OTHER/NRTHMNTOPS	\$200	ED02	\$50	\$150	\$0	\$0	\$0	\$0	\$0
59300008007628	DSTMTOHLNS/OUT/TRBL/OTHER/Mnt&Constr	\$6,373	ED02	\$1,593	\$4,780	\$0	\$0	\$0	\$0	\$0
59300008007629	DSTMTOHLNS/OUT/TRBL/OTHER/NRTHMNT&CO	\$784	ED02	\$196	\$588	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59300008007677	DSTMTOHLNS/OUT/TRBL/OTHER/NRTHTRNFMR	\$140	ED02	\$35	\$105	\$0	\$0	\$0	\$0	\$0
59300008017520	DSTMTOHLNS/OUT/TRBL/LABOR/Substation	\$49,825	ED02	\$12,456	\$37,369	\$0	\$0	\$0	\$0	\$0
59300008017626	DSTMTOHLNS/OUT/TRBL/LABOR/Mnt&Op Svc	\$358,592	ED02	\$89,648	\$268,944	\$0	\$0	\$0	\$0	\$0
59300008017627	DSTMTOHLNS/OUT/TRBL/LABOR/NRTHMNTOPS	\$49,542	ED02	\$12,385	\$37,156	\$0	\$0	\$0	\$0	\$0
59300008017628	DSTMTOHLNS/OUT/TRBL/LABOR/Mnt&Constr	\$229,673	ED02	\$57,418	\$172,255	\$0	\$0	\$0	\$0	\$0
59300008017629	DSTMTOHLNS/OUT/TRBL/LABOR/NRTHMNT&CO	\$77,296	ED02	\$19,324	\$57,972	\$0	\$0	\$0	\$0	\$0
59300008017677	DSTMTOHLNS/OUT/TRBL/LABOR/NRTHTRNFMR	\$7,548	ED02	\$1,887	\$5,661	\$0	\$0	\$0	\$0	\$0
59300008027628	DSTMTOHLNS/OUT/TRBL/PFCT/Mnt&Constr	\$1,160	ED02	\$290	\$870	\$0	\$0	\$0	\$0	\$0
59300008027670	DSTMTOHLNS/OUT/TRBL/PFCT/SPCSUPADM	\$8,661	ED02	\$2,165	\$6,496	\$0	\$0	\$0	\$0	\$0
59300008037520	DSTMTOHLNS/OUT/TRBL/MLSP/Substation	\$190	ED02	\$47	\$142	\$0	\$0	\$0	\$0	\$0
59300008037627	DSTMTOHLNS/OUT/TRBL/MLSP/NRTHMNTOPS	\$495	ED02	\$124	\$372	\$0	\$0	\$0	\$0	\$0
59300008047626	DSTMTOHLNS/OUT/TRBL/TRANS/Mnt&Op Svc	\$52,932	ED02	\$13,233	\$39,699	\$0	\$0	\$0	\$0	\$0
59300008047627	DSTMTOHLNS/OUT/TRBL/TRANS/NRTHMNTOPS	\$6,150	ED02	\$1,538	\$4,613	\$0	\$0	\$0	\$0	\$0
59300008047628	DSTMTOHLNS/OUT/TRBL/TRANS/Mnt&Constr	\$7,112	ED02	\$1,778	\$5,334	\$0	\$0	\$0	\$0	\$0
59300008147520	DSTMTOHLNS/OUT/TRBL/ILCD/Substation	\$19,944	ED02	\$4,986	\$14,958	\$0	\$0	\$0	\$0	\$0
59300008147626	DSTMTOHLNS/OUT/TRBL/ILCD/Mnt&Op Svc	\$152,835	ED02	\$38,209	\$114,626	\$0	\$0	\$0	\$0	\$0
59300008147627	DSTMTOHLNS/OUT/TRBL/ILCD/NRTHMNTOPS	\$19,061	ED02	\$4,765	\$14,296	\$0	\$0	\$0	\$0	\$0
59300008147628	DSTMTOHLNS/OUT/TRBL/ILCD/Mnt&Constr	\$95,787	ED02	\$23,947	\$71,840	\$0	\$0	\$0	\$0	\$0
59300008147629	DSTMTOHLNS/OUT/TRBL/ILCD/NRTHMNT&CO	\$33,406	ED02	\$8,352	\$25,055	\$0	\$0	\$0	\$0	\$0
59300008147665	DSTMTOHLNS/OUT/TRBL/ILCD/Dist Const	(\$5,475)	ED02	(\$1,369)	(\$4,106)	\$0	\$0	\$0	\$0	\$0
59300008147676	DSTMTOHLNS/OUT/TRBL/ILCD/Tmfmr shp	(\$546)	ED02	(\$137)	(\$410)	\$0	\$0	\$0	\$0	\$0
59300008147677	DSTMTOHLNS/OUT/TRBL/ILCD/NRTHTRNFMR	\$3,196	ED02	\$799	\$2,397	\$0	\$0	\$0	\$0	\$0
59300008147679	DSTMTOHLNS/OUT/TRBL/ILCD/TREETRIMRS	(\$527)	ED02	(\$132)	(\$395)	\$0	\$0	\$0	\$0	\$0
59300008307628	DSTMTOHLNS/OUT/TRBL/FLDCONTRAC/Mnt&Constr	\$12,038	ED02	\$3,009	\$9,028	\$0	\$0	\$0	\$0	\$0
59300017007626	DSTMTOHLNS/CLR-TRM/OTHER/Mnt&Op Svc	\$40	ED02	\$10	\$30	\$0	\$0	\$0	\$0	\$0
59300017007679	DSTMTOHLNS/CLR-TRM/OTHER/TREETRIMRS	\$1,462	ED02	\$365	\$1,096	\$0	\$0	\$0	\$0	\$0
59300017017626	DSTMTOHLNS/CLR-TRM/LABOR/Mnt&Op Svc	\$5,536	ED02	\$1,384	\$4,152	\$0	\$0	\$0	\$0	\$0
59300017017627	DSTMTOHLNS/CLR-TRM/LABOR/NRTHMNTOPS	\$2,930	ED02	\$732	\$2,197	\$0	\$0	\$0	\$0	\$0
59300017017628	DSTMTOHLNS/CLR-TRM/LABOR/Mnt&Constr	\$960	ED02	\$240	\$720	\$0	\$0	\$0	\$0	\$0
59300017017629	DSTMTOHLNS/CLR-TRM/LABOR/NRTHMNT&CO	\$2,574	ED02	\$643	\$1,930	\$0	\$0	\$0	\$0	\$0
59300017017670	DSTMTOHLNS/CLR-TRM/LABOR/SPCSUPADM	\$2,689	ED02	\$672	\$2,016	\$0	\$0	\$0	\$0	\$0
59300017017671	DSTMTOHLNS/CLR-TRM/LABOR/NRTHSPCSUP	\$30,947	ED02	\$7,737	\$23,210	\$0	\$0	\$0	\$0	\$0
59300017017679	DSTMTOHLNS/CLR-TRM/LABOR/TREETRIMRS	\$134,578	ED02	\$33,644	\$100,933	\$0	\$0	\$0	\$0	\$0
59300017027670	DSTMTOHLNS/CLR-TRM/PFCT/SPCSUPADM	\$1,486,899	ED02	\$371,725	\$1,115,175	\$0	\$0	\$0	\$0	\$0
59300017037679	DSTMTOHLNS/CLR-TRM/MLSP/TREETRIMRS	\$7,366	ED02	\$1,841	\$5,524	\$0	\$0	\$0	\$0	\$0
59300017047670	DSTMTOHLNS/CLR-TRM/TRANS/SPCSUPADM	\$11,711	ED02	\$2,928	\$8,783	\$0	\$0	\$0	\$0	\$0
59300017147626	DSTMTOHLNS/CLR-TRM/ILCD/Mnt&Op Svc	\$1,629	ED02	\$407	\$1,222	\$0	\$0	\$0	\$0	\$0
59300017147627	DSTMTOHLNS/CLR-TRM/ILCD/NRTHMNTOPS	\$1,044	ED02	\$261	\$783	\$0	\$0	\$0	\$0	\$0
59300017147628	DSTMTOHLNS/CLR-TRM/ILCD/Mnt&Constr	\$368	ED02	\$92	\$276	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59300017147629	DSTMTOHLNS/CLR-TRM/ILCD/NRTHMNT&CO	\$1,282	ED02	\$320	\$961	\$0	\$0	\$0	\$0	\$0
59300017147670	DSTMTOHLNS/CLR-TRM/ILCD/SPCSUPADM	\$2,067	ED02	\$517	\$1,550	\$0	\$0	\$0	\$0	\$0
59300017147671	DSTMTOHLNS/CLR-TRM/ILCD/NRTHSPCSUP	\$24,392	ED02	\$6,098	\$18,294	\$0	\$0	\$0	\$0	\$0
59300017147679	DSTMTOHLNS/CLR-TRM/ILCD/TREETRIMRS	\$81,918	ED02	\$20,480	\$61,439	\$0	\$0	\$0	\$0	\$0
59300018007679	DSTMTOHLNS/CLRHTKT/OTHER/TREETRIMRS	\$516	ED02	\$129	\$387	\$0	\$0	\$0	\$0	\$0
59300018017679	DSTMTOHLNS/CLRHTKT/LABOR/TREETRIMRS	\$200,662	ED02	\$50,165	\$150,496	\$0	\$0	\$0	\$0	\$0
59300018027670	DSTMTOHLNS/CLRHTKT/PFCT/SPCSUPADM	\$602,153	ED02	\$150,538	\$451,615	\$0	\$0	\$0	\$0	\$0
59300018147679	DSTMTOHLNS/CLRHTKT/ILCD/TREETRIMRS	\$122,871	ED02	\$30,718	\$92,153	\$0	\$0	\$0	\$0	\$0
59300044157626	DSTMTOHLNS/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$3,790)	ED02	(\$947)	(\$2,842)	\$0	\$0	\$0	\$0	\$0
59300044157627	DSTMTOHLNS/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$2,332)	ED02	(\$583)	(\$1,749)	\$0	\$0	\$0	\$0	\$0
59300044157628	DSTMTOHLNS/DAMGECLAIM/CTIA/Mnt&Constr	(\$476)	ED02	(\$119)	(\$357)	\$0	\$0	\$0	\$0	\$0
59300044157629	DSTMTOHLNS/DAMGECLAIM/CTIA/NRTHMNT&CO	(\$1,497)	ED02	(\$374)	(\$1,123)	\$0	\$0	\$0	\$0	\$0
59300044157676	DSTMTOHLNS/DAMGECLAIM/CTIA/Trnfmr shp	\$355	ED02	\$89	\$267	\$0	\$0	\$0	\$0	\$0
59305006017626	ST-MNTOH/SCHED ACT/LABOR/Mnt&Op Svc	\$1,336	ED02	\$334	\$1,002	\$0	\$0	\$0	\$0	\$0
59305006017628	ST-MNTOH/SCHED ACT/LABOR/Mnt&Constr	\$6,116	ED02	\$1,529	\$4,587	\$0	\$0	\$0	\$0	\$0
59305006017629	ST-MNTOH/SCHED ACT/LABOR/NRTHMNT&CO	\$483	ED02	\$121	\$362	\$0	\$0	\$0	\$0	\$0
59305006147626	ST-MNTOH/SCHED ACT/ILCD/Mnt&Op Svc	(\$2,371)	ED02	(\$593)	(\$1,778)	\$0	\$0	\$0	\$0	\$0
59305006147628	ST-MNTOH/SCHED ACT/ILCD/Mnt&Constr	\$2,107	ED02	\$527	\$1,581	\$0	\$0	\$0	\$0	\$0
59305006147629	ST-MNTOH/SCHED ACT/ILCD/NRTHMNT&CO	\$279	ED02	\$70	\$209	\$0	\$0	\$0	\$0	\$0
59305008017626	ST-MNTOH/OUT/TRBL/LABOR/Mnt&Op Svc	\$1,346	ED02	\$336	\$1,009	\$0	\$0	\$0	\$0	\$0
59305008017627	ST-MNTOH/OUT/TRBL/LABOR/NRTHMNTOPS	\$210	ED02	\$52	\$157	\$0	\$0	\$0	\$0	\$0
59305008017628	ST-MNTOH/OUT/TRBL/LABOR/Mnt&Constr	\$1,842	ED02	\$460	\$1,381	\$0	\$0	\$0	\$0	\$0
59305008017629	ST-MNTOH/OUT/TRBL/LABOR/NRTHMNT&CO	\$415	ED02	\$104	\$311	\$0	\$0	\$0	\$0	\$0
59305008147626	ST-MNTOH/OUT/TRBL/ILCD/Mnt&Op Svc	(\$2,498)	ED02	(\$625)	(\$1,874)	\$0	\$0	\$0	\$0	\$0
59305008147627	ST-MNTOH/OUT/TRBL/ILCD/NRTHMNTOPS	\$78	ED02	\$19	\$58	\$0	\$0	\$0	\$0	\$0
59305008147628	ST-MNTOH/OUT/TRBL/ILCD/Mnt&Constr	\$982	ED02	\$245	\$736	\$0	\$0	\$0	\$0	\$0
59305008147629	ST-MNTOH/OUT/TRBL/ILCD/NRTHMNT&CO	\$139	ED02	\$35	\$104	\$0	\$0	\$0	\$0	\$0
59305021017628	ST-MNTOH/INSPLNP/LABOR/Mnt&Constr	\$4,958	ED02	\$1,240	\$3,719	\$0	\$0	\$0	\$0	\$0
59305021017629	ST-MNTOH/INSPLNP/LABOR/NRTHMNT&CO	\$346	ED02	\$86	\$259	\$0	\$0	\$0	\$0	\$0
59305021147628	ST-MNTOH/INSPLNP/ILCD/Mnt&Constr	\$2,777	ED02	\$694	\$2,083	\$0	\$0	\$0	\$0	\$0
59305021147629	ST-MNTOH/INSPLNP/ILCD/NRTHMNT&CO	\$122	ED02	\$30	\$91	\$0	\$0	\$0	\$0	\$0
59400000007626	DSTMTUGLNS/GENERAL/OTHER/Mnt&Op Svc	\$545	ED02	\$136	\$408	\$0	\$0	\$0	\$0	\$0
59400000007628	DSTMTUGLNS/GENERAL/OTHER/Mnt&Constr	(\$70)	ED02	(\$17)	(\$52)	\$0	\$0	\$0	\$0	\$0
59400000007629	DSTMTUGLNS/GENERAL/OTHER/NRTHMNT&CO	\$5,237	ED02	\$1,309	\$3,928	\$0	\$0	\$0	\$0	\$0
59400000017628	DSTMTUGLNS/GENERAL/LABOR/Mnt&Constr	\$2,215	ED02	\$554	\$1,661	\$0	\$0	\$0	\$0	\$0
59400000017662	DSTMTUGLNS/GENERAL/LABOR/Land Svcs	\$376	ED02	\$94	\$282	\$0	\$0	\$0	\$0	\$0
59400000037626	DSTMTUGLNS/GENERAL/MLSP/Mnt&Op Svc	\$4,567	ED02	\$1,142	\$3,425	\$0	\$0	\$0	\$0	\$0
59400000037627	DSTMTUGLNS/GENERAL/MLSP/NRTHMNTOPS	\$76,946	ED02	\$19,237	\$57,710	\$0	\$0	\$0	\$0	\$0
59400000037628	DSTMTUGLNS/GENERAL/MLSP/Mnt&Constr	\$5,122	ED02	\$1,280	\$3,841	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Classification						Retail Customer Related				
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59400000037629	DSTMTUGLNS/GENERAL/MLSP/NRTHMNT&CO	\$39,961	ED02	\$9,990	\$29,971	\$0	\$0	\$0	\$0	\$0
59400000037665	DSTMTUGLNS/GENERAL/MLSP/Dist Const	\$955	ED02	\$239	\$717	\$0	\$0	\$0	\$0	\$0
59400000147626	DSTMTUGLNS/GENERAL/ILCD/Mnt&Op Svc	(\$35)	ED02	(\$9)	(\$26)	\$0	\$0	\$0	\$0	\$0
59400000147627	DSTMTUGLNS/GENERAL/ILCD/NRTHMNTOPS	(\$29)	ED02	(\$7)	(\$22)	\$0	\$0	\$0	\$0	\$0
59400000147628	DSTMTUGLNS/GENERAL/ILCD/Mnt&Constr	\$1,299	ED02	\$325	\$975	\$0	\$0	\$0	\$0	\$0
59400000147629	DSTMTUGLNS/GENERAL/ILCD/NRTHMNT&CO	(\$112)	ED02	(\$28)	(\$84)	\$0	\$0	\$0	\$0	\$0
59400000147662	DSTMTUGLNS/GENERAL/ILCD/Land Svcs	\$365	ED02	\$91	\$274	\$0	\$0	\$0	\$0	\$0
59400000157627	DSTMTUGLNS/GENERAL/CTIA/NRTHMNTOPS	(\$9,338)	ED02	(\$2,335)	(\$7,004)	\$0	\$0	\$0	\$0	\$0
59400000307628	DSTMTUGLNS/GENERAL/FLDCONTRAC/Mnt&Constr	\$2,032	ED02	\$508	\$1,524	\$0	\$0	\$0	\$0	\$0
59400000307629	DSTMTUGLNS/GENERAL/FLDCONTRAC/NRTHMNT&CO	\$9,965	ED02	\$2,491	\$7,474	\$0	\$0	\$0	\$0	\$0
59400006007626	DSTMTUGLNS/SCHED ACT/OTHER/Mnt&Op Svc	\$38	ED02	\$9	\$28	\$0	\$0	\$0	\$0	\$0
59400006007627	DSTMTUGLNS/SCHED ACT/OTHER/NRTHMNTOPS	\$130	ED02	\$33	\$98	\$0	\$0	\$0	\$0	\$0
59400006007628	DSTMTUGLNS/SCHED ACT/OTHER/Mnt&Constr	\$2,300	ED02	\$575	\$1,725	\$0	\$0	\$0	\$0	\$0
59400006017520	DSTMTUGLNS/SCHED ACT/LABOR/Substation	\$1,069	ED02	\$267	\$802	\$0	\$0	\$0	\$0	\$0
59400006017626	DSTMTUGLNS/SCHED ACT/LABOR/Mnt&Op Svc	\$290,848	ED02	\$72,712	\$218,136	\$0	\$0	\$0	\$0	\$0
59400006017627	DSTMTUGLNS/SCHED ACT/LABOR/NRTHMNTOPS	\$9,396	ED02	\$2,349	\$7,047	\$0	\$0	\$0	\$0	\$0
59400006017628	DSTMTUGLNS/SCHED ACT/LABOR/Mnt&Constr	\$215,041	ED02	\$53,760	\$161,281	\$0	\$0	\$0	\$0	\$0
59400006017629	DSTMTUGLNS/SCHED ACT/LABOR/NRTHMNT&CO	\$33,514	ED02	\$8,379	\$25,136	\$0	\$0	\$0	\$0	\$0
59400006027628	DSTMTUGLNS/SCHED ACT/PFCT/Mnt&Constr	\$1,601	ED02	\$400	\$1,201	\$0	\$0	\$0	\$0	\$0
59400006027629	DSTMTUGLNS/SCHED ACT/PFCT/NRTHMNT&CO	\$643	ED02	\$161	\$482	\$0	\$0	\$0	\$0	\$0
59400006037626	DSTMTUGLNS/SCHED ACT/MLSP/Mnt&Op Svc	\$42,247	ED02	\$10,562	\$31,685	\$0	\$0	\$0	\$0	\$0
59400006037627	DSTMTUGLNS/SCHED ACT/MLSP/NRTHMNTOPS	\$3,219	ED02	\$805	\$2,415	\$0	\$0	\$0	\$0	\$0
59400006037628	DSTMTUGLNS/SCHED ACT/MLSP/Mnt&Constr	\$48,688	ED02	\$12,172	\$36,516	\$0	\$0	\$0	\$0	\$0
59400006037629	DSTMTUGLNS/SCHED ACT/MLSP/NRTHMNT&CO	\$4,194	ED02	\$1,048	\$3,145	\$0	\$0	\$0	\$0	\$0
59400006047628	DSTMTUGLNS/SCHED ACT/TRANS/Mnt&Constr	\$334	ED02	\$83	\$250	\$0	\$0	\$0	\$0	\$0
59400006147520	DSTMTUGLNS/SCHED ACT/ILCD/Substation	\$520	ED02	\$130	\$390	\$0	\$0	\$0	\$0	\$0
59400006147626	DSTMTUGLNS/SCHED ACT/ILCD/Mnt&Op Svc	\$164,655	ED02	\$41,164	\$123,491	\$0	\$0	\$0	\$0	\$0
59400006147627	DSTMTUGLNS/SCHED ACT/ILCD/NRTHMNTOPS	(\$2,208)	ED02	(\$552)	(\$1,656)	\$0	\$0	\$0	\$0	\$0
59400006147628	DSTMTUGLNS/SCHED ACT/ILCD/Mnt&Constr	\$128,912	ED02	\$32,228	\$96,684	\$0	\$0	\$0	\$0	\$0
59400006147629	DSTMTUGLNS/SCHED ACT/ILCD/NRTHMNT&CO	\$16,138	ED02	\$4,034	\$12,103	\$0	\$0	\$0	\$0	\$0
59400006227626	DSTMTUGLNS/SCHED ACT/TOOLS/Mnt&Op Svc	\$51,828	ED02	\$12,957	\$38,871	\$0	\$0	\$0	\$0	\$0
59400006227627	DSTMTUGLNS/SCHED ACT/TOOLS/NRTHMNTOPS	\$26,247	ED02	\$6,562	\$19,685	\$0	\$0	\$0	\$0	\$0
59400006227628	DSTMTUGLNS/SCHED ACT/TOOLS/Mnt&Constr	\$59,201	ED02	\$14,800	\$44,401	\$0	\$0	\$0	\$0	\$0
59400006227629	DSTMTUGLNS/SCHED ACT/TOOLS/NRTHMNT&CO	\$30,023	ED02	\$7,506	\$22,517	\$0	\$0	\$0	\$0	\$0
59400006307626	DSTMTUGLNS/SCHED ACT/FLDCONTRAC/Mnt&Op Svc	\$500	ED02	\$125	\$375	\$0	\$0	\$0	\$0	\$0
59400006307628	DSTMTUGLNS/SCHED ACT/FLDCONTRAC/Mnt&Constr	\$3,572	ED02	\$893	\$2,679	\$0	\$0	\$0	\$0	\$0
59400007017626	DSTMTUGLNS/REIMB ACT/LABOR/Mnt&Op Svc	\$1,998	ED02	\$499	\$1,498	\$0	\$0	\$0	\$0	\$0
59400007017627	DSTMTUGLNS/REIMB ACT/LABOR/NRTHMNTOPS	\$1,681	ED02	\$420	\$1,260	\$0	\$0	\$0	\$0	\$0
59400007017628	DSTMTUGLNS/REIMB ACT/LABOR/Mnt&Constr	\$513	ED02	\$128	\$385	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Classification						Retail Customer Related				
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59400007017629	DSTMTUGLNS/REIMB ACT/LABOR/NRTHMNT&CO	\$70	ED02	\$17	\$52	\$0	\$0	\$0	\$0	\$0
59400007147626	DSTMTUGLNS/REIMB ACT/ILCD/Mnt&Op Svc	\$153	ED02	\$38	\$115	\$0	\$0	\$0	\$0	\$0
59400007147627	DSTMTUGLNS/REIMB ACT/ILCD/NRTHMNTOPS	\$561	ED02	\$140	\$421	\$0	\$0	\$0	\$0	\$0
59400007147628	DSTMTUGLNS/REIMB ACT/ILCD/Mnt&Constr	\$195	ED02	\$49	\$147	\$0	\$0	\$0	\$0	\$0
59400007147629	DSTMTUGLNS/REIMB ACT/ILCD/NRTHMNT&CO	(\$60)	ED02	(\$15)	(\$45)	\$0	\$0	\$0	\$0	\$0
59400008007520	DSTMTUGLNS/OUT/TRBL/OTHER/Substation	\$858	ED02	\$215	\$644	\$0	\$0	\$0	\$0	\$0
59400008007624	DSTMTUGLNS/OUT/TRBL/OTHER/Meter Shop	\$1,800	ED02	\$450	\$1,350	\$0	\$0	\$0	\$0	\$0
59400008007626	DSTMTUGLNS/OUT/TRBL/OTHER/Mnt&Op Svc	\$16,356	ED02	\$4,089	\$12,267	\$0	\$0	\$0	\$0	\$0
59400008007627	DSTMTUGLNS/OUT/TRBL/OTHER/NRTHMNTOPS	\$600	ED02	\$150	\$450	\$0	\$0	\$0	\$0	\$0
59400008007628	DSTMTUGLNS/OUT/TRBL/OTHER/Mnt&Constr	\$15,180	ED02	\$3,795	\$11,385	\$0	\$0	\$0	\$0	\$0
59400008007629	DSTMTUGLNS/OUT/TRBL/OTHER/NRTHMNT&CO	\$1,812	ED02	\$453	\$1,359	\$0	\$0	\$0	\$0	\$0
59400008007677	DSTMTUGLNS/OUT/TRBL/OTHER/NRTHTRNFMR	\$240	ED02	\$60	\$180	\$0	\$0	\$0	\$0	\$0
59400008017520	DSTMTUGLNS/OUT/TRBL/LABOR/Substation	\$26,630	ED02	\$6,657	\$19,972	\$0	\$0	\$0	\$0	\$0
59400008017624	DSTMTUGLNS/OUT/TRBL/LABOR/Meter Shop	\$5,999	ED02	\$1,500	\$4,500	\$0	\$0	\$0	\$0	\$0
59400008017626	DSTMTUGLNS/OUT/TRBL/LABOR/Mnt&Op Svc	\$327,758	ED02	\$81,940	\$245,819	\$0	\$0	\$0	\$0	\$0
59400008017627	DSTMTUGLNS/OUT/TRBL/LABOR/NRTHMNTOPS	\$49,106	ED02	\$12,276	\$36,829	\$0	\$0	\$0	\$0	\$0
59400008017628	DSTMTUGLNS/OUT/TRBL/LABOR/Mnt&Constr	\$145,484	ED02	\$36,371	\$109,113	\$0	\$0	\$0	\$0	\$0
59400008017629	DSTMTUGLNS/OUT/TRBL/LABOR/NRTHMNT&CO	\$74,367	ED02	\$18,592	\$55,775	\$0	\$0	\$0	\$0	\$0
59400008017677	DSTMTUGLNS/OUT/TRBL/LABOR/NRTHTRNFMR	\$5,121	ED02	\$1,280	\$3,841	\$0	\$0	\$0	\$0	\$0
59400008037626	DSTMTUGLNS/OUT/TRBL/MLSP/Mnt&Op Svc	\$2,573	ED02	\$643	\$1,930	\$0	\$0	\$0	\$0	\$0
59400008037627	DSTMTUGLNS/OUT/TRBL/MLSP/NRTHMNTOPS	\$1,331	ED02	\$333	\$998	\$0	\$0	\$0	\$0	\$0
59400008037629	DSTMTUGLNS/OUT/TRBL/MLSP/NRTHMNT&CO	\$2,093	ED02	\$523	\$1,570	\$0	\$0	\$0	\$0	\$0
59400008047626	DSTMTUGLNS/OUT/TRBL/TRANS/Mnt&Op Svc	\$2,405	ED02	\$601	\$1,804	\$0	\$0	\$0	\$0	\$0
59400008147520	DSTMTUGLNS/OUT/TRBL/ILCD/Substation	\$10,424	ED02	\$2,606	\$7,818	\$0	\$0	\$0	\$0	\$0
59400008147624	DSTMTUGLNS/OUT/TRBL/ILCD/Meter Shop	\$4,556	ED02	\$1,139	\$3,417	\$0	\$0	\$0	\$0	\$0
59400008147626	DSTMTUGLNS/OUT/TRBL/ILCD/Mnt&Op Svc	\$152,156	ED02	\$38,039	\$114,117	\$0	\$0	\$0	\$0	\$0
59400008147627	DSTMTUGLNS/OUT/TRBL/ILCD/NRTHMNTOPS	\$19,523	ED02	\$4,881	\$14,642	\$0	\$0	\$0	\$0	\$0
59400008147628	DSTMTUGLNS/OUT/TRBL/ILCD/Mnt&Constr	\$77,068	ED02	\$19,267	\$57,801	\$0	\$0	\$0	\$0	\$0
59400008147629	DSTMTUGLNS/OUT/TRBL/ILCD/NRTHMNT&CO	\$35,971	ED02	\$8,993	\$26,979	\$0	\$0	\$0	\$0	\$0
59400008147676	DSTMTUGLNS/OUT/TRBL/ILCD/Tmfmr shp	(\$11)	ED02	(\$3)	(\$8)	\$0	\$0	\$0	\$0	\$0
59400008147677	DSTMTUGLNS/OUT/TRBL/ILCD/NRTHTRNFMR	\$2,355	ED02	\$589	\$1,766	\$0	\$0	\$0	\$0	\$0
59400008307626	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/Mnt&Op Svc	\$2,978	ED02	\$745	\$2,234	\$0	\$0	\$0	\$0	\$0
59400008307627	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/NRTHMNTOPS	\$965	ED02	\$241	\$724	\$0	\$0	\$0	\$0	\$0
59400008307628	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/Mnt&Constr	\$1,067	ED02	\$267	\$800	\$0	\$0	\$0	\$0	\$0
59400008307629	DSTMTUGLNS/OUT/TRBL/FLDCONTRAC/NRTHMNT&CO	\$1,865	ED02	\$466	\$1,399	\$0	\$0	\$0	\$0	\$0
59400010007629	DSTMTUGLNS/COR EQ MNT/OTHER/NRTHMNT&CO	\$250	ED02	\$63	\$188	\$0	\$0	\$0	\$0	\$0
59400010017626	DSTMTUGLNS/COR EQ MNT/LABOR/Mnt&Op Svc	\$2,521	ED02	\$630	\$1,890	\$0	\$0	\$0	\$0	\$0
59400010017627	DSTMTUGLNS/COR EQ MNT/LABOR/NRTHMNTOPS	\$4,070	ED02	\$1,017	\$3,052	\$0	\$0	\$0	\$0	\$0
59400010017628	DSTMTUGLNS/COR EQ MNT/LABOR/Mnt&Constr	\$131,468	ED02	\$32,867	\$98,601	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59400010017629	DSTMTUGLNS/COR EQ MNT/LABOR/NRTHMNT&CO	\$79,169	ED02	\$19,792	\$59,377	\$0	\$0	\$0	\$0	\$0
59400010027628	DSTMTUGLNS/COR EQ MNT/PFCT/Mnt&Constr	\$850	ED02	\$213	\$638	\$0	\$0	\$0	\$0	\$0
59400010037629	DSTMTUGLNS/COR EQ MNT/MLSP/NRTHMNT&CO	\$4,420	ED02	\$1,105	\$3,315	\$0	\$0	\$0	\$0	\$0
59400010147626	DSTMTUGLNS/COR EQ MNT/ILCD/Mnt&Op Svc	\$1,065	ED02	\$266	\$799	\$0	\$0	\$0	\$0	\$0
59400010147627	DSTMTUGLNS/COR EQ MNT/ILCD/NRTHMNTOPS	(\$755)	ED02	(\$189)	(\$566)	\$0	\$0	\$0	\$0	\$0
59400010147628	DSTMTUGLNS/COR EQ MNT/ILCD/Mnt&Constr	\$77,615	ED02	\$19,404	\$58,211	\$0	\$0	\$0	\$0	\$0
59400010147629	DSTMTUGLNS/COR EQ MNT/ILCD/NRTHMNT&CO	\$47,067	ED02	\$11,767	\$35,300	\$0	\$0	\$0	\$0	\$0
59400010307626	DSTMTUGLNS/COR EQ MNT/FLDCONTRAC/Mnt&Op Svc	\$3,075	ED02	\$769	\$2,306	\$0	\$0	\$0	\$0	\$0
59400010307628	DSTMTUGLNS/COR EQ MNT/FLDCONTRAC/Mnt&Constr	\$23,294	ED02	\$5,824	\$17,471	\$0	\$0	\$0	\$0	\$0
59400010307629	DSTMTUGLNS/COR EQ MNT/FLDCONTRAC/NRTHMNT&CO	\$3,600	ED02	\$900	\$2,700	\$0	\$0	\$0	\$0	\$0
59400017027670	DSTMTUGLNS/CLR-TRM/PFCT/SPCSUPADM	\$42,088	ED02	\$10,522	\$31,566	\$0	\$0	\$0	\$0	\$0
59400017147679	DSTMTUGLNS/CLR-TRM/ILCD/TREETRIMRS	(\$13)	ED02	(\$3)	(\$10)	\$0	\$0	\$0	\$0	\$0
59400044157626	DSTMTUGLNS/DAMGECLAIM/CTIA/Mnt&Op Svc	(\$4,232)	ED02	(\$1,058)	(\$3,174)	\$0	\$0	\$0	\$0	\$0
59400044157627	DSTMTUGLNS/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$4,889)	ED02	(\$1,222)	(\$3,667)	\$0	\$0	\$0	\$0	\$0
59400044157628	DSTMTUGLNS/DAMGECLAIM/CTIA/Mnt&Constr	(\$14,475)	ED02	(\$3,619)	(\$10,856)	\$0	\$0	\$0	\$0	\$0
59400044157629	DSTMTUGLNS/DAMGECLAIM/CTIA/NRTHMNT&CO	(\$10,339)	ED02	(\$2,585)	(\$7,754)	\$0	\$0	\$0	\$0	\$0
59405006017626	ST-MNT UG/SCHED ACT/LABOR/Mnt&Op Svc	\$587	ED02	\$147	\$440	\$0	\$0	\$0	\$0	\$0
59405006147626	ST-MNT UG/SCHED ACT/ILCD/Mnt&Op Svc	\$333	ED02	\$83	\$249	\$0	\$0	\$0	\$0	\$0
59405008017626	ST-MNT UG/OUT/TRBL/LABOR/Mnt&Op Svc	\$328	ED02	\$82	\$246	\$0	\$0	\$0	\$0	\$0
59405008147626	ST-MNT UG/OUT/TRBL/ILCD/Mnt&Op Svc	\$126	ED02	\$31	\$94	\$0	\$0	\$0	\$0	\$0
59405008147628	ST-MNT UG/OUT/TRBL/ILCD/Mnt&Constr	(\$4)	ED02	(\$1)	(\$3)	\$0	\$0	\$0	\$0	\$0
59500044157676	DSTMTLNXXFM/DAMGECLAIM/CTIA/Trnfmr shp	(\$1,541)	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,541)
59500045147677	DSTMTLNXXFM/SPLCLNUP/ILCD/NRTHTRNFMR	(\$3)	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	(\$3)
59500046037676	DSTMTLNXXFM/ELEC TEST/MLSP/Trnfmr shp	\$4,963	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$4,963
59500046037677	DSTMTLNXXFM/ELEC TEST/MLSP/NRTHTRNFMR	\$9,341	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$9,341
59500046147677	DSTMTLNXXFM/ELEC TEST/ILCD/NRTHTRNFMR	(\$30)	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	(\$30)
59500047027676	DSTMTLNXXFM/PCB TEST/PFCT/Trnfmr shp	\$11,748	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$11,748
59500047027677	DSTMTLNXXFM/PCB TEST/PFCT/NRTHTRNFMR	\$8,231	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$8,231
59500047047676	DSTMTLNXXFM/PCB TEST/TRANS/Trnfmr shp	\$57	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	\$57
59500047147628	DSTMTLNXXFM/PCB TEST/ILCD/Mnt&Constr	(\$11)	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	(\$11)
59500047147676	DSTMTLNXXFM/PCB TEST/ILCD/Trnfmr shp	(\$46)	SSVC	\$0	\$0	\$0	\$0	\$0	\$0	(\$46)
59600000037627	DSTMTSTRLT/GENERAL/MLSP/NRTHMNTOPS	\$1,819	LGHT	\$0	\$0	\$0	\$0	\$0	\$1,819	\$0
59600006007677	DSTMTSTRLT/SCHED ACT/OTHER/NRTHTRNFMR	\$40	LGHT	\$0	\$0	\$0	\$0	\$0	\$40	\$0
59600006017626	DSTMTSTRLT/SCHED ACT/LABOR/Mnt&Op Svc	\$3,850	LGHT	\$0	\$0	\$0	\$0	\$0	\$3,850	\$0
59600006017627	DSTMTSTRLT/SCHED ACT/LABOR/NRTHMNTOPS	\$3,928	LGHT	\$0	\$0	\$0	\$0	\$0	\$3,928	\$0
59600006017628	DSTMTSTRLT/SCHED ACT/LABOR/Mnt&Constr	\$10,595	LGHT	\$0	\$0	\$0	\$0	\$0	\$10,595	\$0
59600006017629	DSTMTSTRLT/SCHED ACT/LABOR/NRTHMNT&CO	\$5,691	LGHT	\$0	\$0	\$0	\$0	\$0	\$5,691	\$0
59600006017677	DSTMTSTRLT/SCHED ACT/LABOR/NRTHTRNFMR	\$257	LGHT	\$0	\$0	\$0	\$0	\$0	\$257	\$0
59600006037629	DSTMTSTRLT/SCHED ACT/MLSP/NRTHMNT&CO	\$7	LGHT	\$0	\$0	\$0	\$0	\$0	\$7	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

		Classification				Retail Customer Related				
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
59600006147626	DSTMTSTRLT/SCHED ACT/ILCD/Mnt&Op Svc	\$1,792	LGHT	\$0	\$0	\$0	\$0	\$0	\$1,792	\$0
59600006147627	DSTMTSTRLT/SCHED ACT/ILCD/NRTHMNTOPS	\$1,884	LGHT	\$0	\$0	\$0	\$0	\$0	\$1,884	\$0
59600006147628	DSTMTSTRLT/SCHED ACT/ILCD/Mnt&Constr	\$6,920	LGHT	\$0	\$0	\$0	\$0	\$0	\$6,920	\$0
59600006147629	DSTMTSTRLT/SCHED ACT/ILCD/NRTHMNT&CO	\$3,811	LGHT	\$0	\$0	\$0	\$0	\$0	\$3,811	\$0
59600006147677	DSTMTSTRLT/SCHED ACT/ILCD/NRTHTRNFMR	\$200	LGHT	\$0	\$0	\$0	\$0	\$0	\$200	\$0
59600007017626	DSTMTSTRLT/REIMB ACT/LABOR/Mnt&Op Svc	\$659	LGHT	\$0	\$0	\$0	\$0	\$0	\$659	\$0
59600007017629	DSTMTSTRLT/REIMB ACT/LABOR/NRTHMNT&CO	\$123	LGHT	\$0	\$0	\$0	\$0	\$0	\$123	\$0
59600007147626	DSTMTSTRLT/REIMB ACT/ILCD/Mnt&Op Svc	\$218	LGHT	\$0	\$0	\$0	\$0	\$0	\$218	\$0
59600007147627	DSTMTSTRLT/REIMB ACT/ILCD/NRTHMNTOPS	(\$113)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$113)	\$0
59600007147629	DSTMTSTRLT/REIMB ACT/ILCD/NRTHMNT&CO	\$46	LGHT	\$0	\$0	\$0	\$0	\$0	\$46	\$0
59600008017626	DSTMTSTRLT/OUT/TRBL/LABOR/Mnt&Op Svc	\$5,724	LGHT	\$0	\$0	\$0	\$0	\$0	\$5,724	\$0
59600008017627	DSTMTSTRLT/OUT/TRBL/LABOR/NRTHMNTOPS	\$4,705	LGHT	\$0	\$0	\$0	\$0	\$0	\$4,705	\$0
59600008017628	DSTMTSTRLT/OUT/TRBL/LABOR/Mnt&Constr	\$120	LGHT	\$0	\$0	\$0	\$0	\$0	\$120	\$0
59600008017629	DSTMTSTRLT/OUT/TRBL/LABOR/NRTHMNT&CO	\$372	LGHT	\$0	\$0	\$0	\$0	\$0	\$372	\$0
59600008147626	DSTMTSTRLT/OUT/TRBL/ILCD/Mnt&Op Svc	\$2,725	LGHT	\$0	\$0	\$0	\$0	\$0	\$2,725	\$0
59600008147627	DSTMTSTRLT/OUT/TRBL/ILCD/NRTHMNTOPS	\$2,323	LGHT	\$0	\$0	\$0	\$0	\$0	\$2,323	\$0
59600008147628	DSTMTSTRLT/OUT/TRBL/ILCD/Mnt&Constr	\$45	LGHT	\$0	\$0	\$0	\$0	\$0	\$45	\$0
59600008147629	DSTMTSTRLT/OUT/TRBL/ILCD/NRTHMNT&CO	\$182	LGHT	\$0	\$0	\$0	\$0	\$0	\$182	\$0
59600017027670	DSTMTSTRLT/CLR-TRM/PFCT/SPCSUPADM	\$6,382	LGHT	\$0	\$0	\$0	\$0	\$0	\$6,382	\$0
59600044157627	DSTMTSTRLT/DAMGECLAIM/CTIA/NRTHMNTOPS	(\$1,045)	LGHT	\$0	\$0	\$0	\$0	\$0	(\$1,045)	\$0
59896601052101	DISTWHSCLR/CLRLBR/CALC/Corporate	\$138,133	ED02	\$34,533	\$103,600	\$0	\$0	\$0	\$0	\$0
59896602052101	DISTWHSCLR/CLRPROFSVC/CALC/Corporate	\$99	ED02	\$25	\$74	\$0	\$0	\$0	\$0	\$0
59896603052101	DISTWHSCLR/CLROTHER/CALC/Corporate	\$6,017	ED02	\$1,504	\$4,513	\$0	\$0	\$0	\$0	\$0
59896609052101	DISTWHSCLR/CLRLEASES/CALC/Corporate	\$976	ED02	\$244	\$732	\$0	\$0	\$0	\$0	\$0
59896612052101	DISTWHSCLR/CLRDPRC/AM/CALC/Corporate	\$8,954	ED02	\$2,239	\$6,716	\$0	\$0	\$0	\$0	\$0
59897601052101	DISTGARCLR/CLRLBR/CALC/Corporate	\$751,735	ED02	\$187,934	\$563,801	\$0	\$0	\$0	\$0	\$0
59897602052101	DISTGARCLR/CLRPROFSVC/CALC/Corporate	\$53,677	ED02	\$13,419	\$40,258	\$0	\$0	\$0	\$0	\$0
59897603052101	DISTGARCLR/CLROTHER/CALC/Corporate	\$93,225	ED02	\$23,306	\$69,919	\$0	\$0	\$0	\$0	\$0
59897607052101	DISTGARCLR/CLRVHCLFL/CALC/Corporate	\$174,150	ED02	\$43,538	\$130,613	\$0	\$0	\$0	\$0	\$0
59897608052101	DISTGARCLR/CLRVHCLPRT/CALC/Corporate	\$240,893	ED02	\$60,223	\$180,669	\$0	\$0	\$0	\$0	\$0
59897612052101	DISTGARCLR/CLRDPRC/AM/CALC/Corporate	\$545,984	ED02	\$136,496	\$409,488	\$0	\$0	\$0	\$0	\$0
59899601052101	DISTMTPLT/CLRLBR/CALC/Corporate	\$421,937	ED02	\$105,484	\$316,453	\$0	\$0	\$0	\$0	\$0
59899602052101	DISTMTPLT/CLRPROFSVC/CALC/Corporate	\$21,615	ED02	\$5,404	\$16,212	\$0	\$0	\$0	\$0	\$0
59899603052101	DISTMTPLT/CLROTHER/CALC/Corporate	(\$51,138)	ED02	(\$12,784)	(\$38,353)	\$0	\$0	\$0	\$0	\$0
59899610052101	DISTMTPLT/CLRSFTWR/CALC/Corporate	\$219,969	ED02	\$54,992	\$164,977	\$0	\$0	\$0	\$0	\$0
59899611052101	DISTMTPLT/CLRHRDWR/CALC/Corporate	\$70,638	ED02	\$17,659	\$52,978	\$0	\$0	\$0	\$0	\$0
59899612052101	DISTMTPLT/CLRDPRC/AM/CALC/Corporate	\$50,384	ED02	\$12,596	\$37,788	\$0	\$0	\$0	\$0	\$0
Total Distribution Expense - Maintenance		\$14,475,553		\$3,594,895	\$10,784,686	\$0	\$0	\$0	\$63,263	\$32,709

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
Administrative and General Expense		\$14,182,019	ED02	\$3,545,505	\$10,636,514	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense		\$19,748,372	DDEP	\$0	\$13,854,160	\$801,890	\$0	\$0	\$669,749	\$4,422,573
Tax Expense		\$4,259,124	ED03	\$2,129,562	\$2,129,562	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt		\$11,589,528	DDEP	\$0	\$8,130,451	\$470,597	\$0	\$0	\$393,049	\$2,595,431
IDC		(\$949,026)	DDEP	\$0	(\$665,774)	(\$38,536)	\$0	\$0	(\$32,185)	(\$212,531)
Margins		\$7,980,377	DDEP	\$0	\$5,598,508	\$324,046	\$0	\$0	\$270,648	\$1,787,175
Interest Expense - Other		\$191,846	DDEP	\$0	\$134,586	\$7,790	\$0	\$0	\$6,506	\$42,963
Other Deductions		\$318,809	DDEP	\$0	\$223,656	\$12,945	\$0	\$0	\$10,812	\$71,396
Non-Operating Margins - Interest		\$230,358	DDEP	\$0	\$161,604	\$9,354	\$0	\$0	\$7,812	\$51,588
AFUDC		\$36,289	DDEP	\$0	\$25,458	\$1,474	\$0	\$0	\$1,231	\$8,127
Total Distribution		\$84,065,396		\$12,145,872	\$58,960,353	\$2,419,794	\$0	\$0	\$1,526,102	\$9,013,275

Customer

Other Operating Revenues

45000000002101	FORFDISC/GENERAL/OTHER/Corporate	(\$674,658)	ACCT	\$0	\$0	\$0	(\$674,658)	\$0	\$0	\$0
45100000002101	MISCSVSREV/GENERAL/OTHER/Corporate	(\$615,734)	ACCT	\$0	\$0	\$0	(\$615,734)	\$0	\$0	\$0
45100061002101	MISCSVSREV/MEA/OTHER/Corporate	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Operating Revenues		(\$1,290,392)		\$0	\$0	\$0	(\$1,290,392)	\$0	\$0	\$0

Customer Accounts Expense

90100000013201	CUSTACCSUP/GENERAL/LABOR/MemSvcs	\$95,137	ACCT	\$0	\$0	\$0	\$95,137	\$0	\$0	\$0
90100000013210	CUSTACCSUP/GENERAL/LABOR/Cust Svc	\$100,042	ACCT	\$0	\$0	\$0	\$100,042	\$0	\$0	\$0
90100000013220	CUSTACCSUP/GENERAL/LABOR/Cr & Coll	\$110,181	ACCT	\$0	\$0	\$0	\$110,181	\$0	\$0	\$0
90100000013230	CUSTACCSUP/GENERAL/LABOR/Cash&Billg	\$50,648	ACCT	\$0	\$0	\$0	\$50,648	\$0	\$0	\$0
901000000143201	CUSTACCSUP/GENERAL/ILCD/MemSvcs	\$65,282	ACCT	\$0	\$0	\$0	\$65,282	\$0	\$0	\$0
901000000143210	CUSTACCSUP/GENERAL/ILCD/Cust Svc	\$80,053	ACCT	\$0	\$0	\$0	\$80,053	\$0	\$0	\$0
901000000143220	CUSTACCSUP/GENERAL/ILCD/Cr & Coll	\$90,498	ACCT	\$0	\$0	\$0	\$90,498	\$0	\$0	\$0
901000000143230	CUSTACCSUP/GENERAL/ILCD/Cash&Billg	\$40,784	ACCT	\$0	\$0	\$0	\$40,784	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

		Classification				Retail Customer Related				
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
90100000143240	CUSTACCSUP/GENERAL/ILCD/Meter Read	(\$3,866)	ACCT	\$0	\$0	\$0	(\$3,866)	\$0	\$0	\$0
90100223013230	CUSTACCSUP/CAPLCRS/LABOR/Cash&Billg	\$51,797	ACCT	\$0	\$0	\$0	\$51,797	\$0	\$0	\$0
90100223143230	CUSTACCSUP/CAPLCRS/ILCD/Cash&Billg	\$41,998	ACCT	\$0	\$0	\$0	\$41,998	\$0	\$0	\$0
90100227013240	CUSTACCSUP/BLLGCSH/LABOR/Meter Read	\$37,520	ACCT	\$0	\$0	\$0	\$37,520	\$0	\$0	\$0
90100227023240	CUSTACCSUP/BLLGCSH/PFCT/Meter Read	\$9,000	ACCT	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0
90100227143240	CUSTACCSUP/BLLGCSH/ILCD/Meter Read	\$33,850	ACCT	\$0	\$0	\$0	\$33,850	\$0	\$0	\$0
90100506013240	CUSTACCSUP/METRRDN/LABOR/Meter Read	\$9,218	ACCT	\$0	\$0	\$0	\$9,218	\$0	\$0	\$0
90100506143240	CUSTACCSUP/METRRDN/ILCD/Meter Read	\$8,000	ACCT	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0
90100516143201	CUSTACCSUP/CREDCOL/ILCD/MemSvcs	(\$813)	ACCT	\$0	\$0	\$0	(\$813)	\$0	\$0	\$0
90200000003240	METERREAD/GENERAL/OTHER/Meter Read	\$300	ACCT	\$0	\$0	\$0	\$300	\$0	\$0	\$0
90200000017626	METERREAD/GENERAL/LABOR/Mnt&Op Svc	\$324	ACCT	\$0	\$0	\$0	\$324	\$0	\$0	\$0
90200000017627	METERREAD/GENERAL/LABOR/NRTHMNTOPS	\$3,101	ACCT	\$0	\$0	\$0	\$3,101	\$0	\$0	\$0
902000000143240	METERREAD/GENERAL/ILCD/Meter Read	(\$6,565)	ACCT	\$0	\$0	\$0	(\$6,565)	\$0	\$0	\$0
902000000147626	METERREAD/GENERAL/ILCD/Mnt&Op Svc	\$203	ACCT	\$0	\$0	\$0	\$203	\$0	\$0	\$0
902000000147627	METERREAD/GENERAL/ILCD/NRTHMNTOPS	(\$612)	ACCT	\$0	\$0	\$0	(\$612)	\$0	\$0	\$0
90200506013240	METERREAD/METRRDN/LABOR/Meter Read	\$171,751	ACCT	\$0	\$0	\$0	\$171,751	\$0	\$0	\$0
90200506033240	METERREAD/METRRDN/MLSP/Meter Read	\$730	ACCT	\$0	\$0	\$0	\$730	\$0	\$0	\$0
90200506143240	METERREAD/METRRDN/ILCD/Meter Read	\$117,344	ACCT	\$0	\$0	\$0	\$117,344	\$0	\$0	\$0
903000000003230	CUSTRECCOL/GENERAL/OTHER/Cash&Billg	\$40	ACCT	\$0	\$0	\$0	\$40	\$0	\$0	\$0
903000000003240	CUSTRECCOL/GENERAL/OTHER/Meter Read	\$92	ACCT	\$0	\$0	\$0	\$92	\$0	\$0	\$0
903000000013201	CUSTRECCOL/GENERAL/LABOR/MemSvcs	\$167,396	ACCT	\$0	\$0	\$0	\$167,396	\$0	\$0	\$0
903000000013210	CUSTRECCOL/GENERAL/LABOR/Cust Svc	\$346,439	ACCT	\$0	\$0	\$0	\$346,439	\$0	\$0	\$0
903000000013220	CUSTRECCOL/GENERAL/LABOR/Cr & Coll	\$560,373	ACCT	\$0	\$0	\$0	\$560,373	\$0	\$0	\$0
903000000013230	CUSTRECCOL/GENERAL/LABOR/Cash&Billg	\$313,945	ACCT	\$0	\$0	\$0	\$313,945	\$0	\$0	\$0
903000000013240	CUSTRECCOL/GENERAL/LABOR/Meter Read	\$526,335	ACCT	\$0	\$0	\$0	\$526,335	\$0	\$0	\$0
903000000023210	CUSTRECCOL/GENERAL/PFCT/Cust Svc	\$3,307	ACCT	\$0	\$0	\$0	\$3,307	\$0	\$0	\$0
903000000023230	CUSTRECCOL/GENERAL/PFCT/Cash&Billg	\$190,771	ACCT	\$0	\$0	\$0	\$190,771	\$0	\$0	\$0
903000000033230	CUSTRECCOL/GENERAL/MLSP/Cash&Billg	\$287	ACCT	\$0	\$0	\$0	\$287	\$0	\$0	\$0
903000000143201	CUSTRECCOL/GENERAL/ILCD/MemSvcs	\$122,005	ACCT	\$0	\$0	\$0	\$122,005	\$0	\$0	\$0
903000000143210	CUSTRECCOL/GENERAL/ILCD/Cust Svc	\$317,485	ACCT	\$0	\$0	\$0	\$317,485	\$0	\$0	\$0
903000000143220	CUSTRECCOL/GENERAL/ILCD/Cr & Coll	\$473,845	ACCT	\$0	\$0	\$0	\$473,845	\$0	\$0	\$0
903000000143230	CUSTRECCOL/GENERAL/ILCD/Cash&Billg	\$283,713	ACCT	\$0	\$0	\$0	\$283,713	\$0	\$0	\$0
903000000143240	CUSTRECCOL/GENERAL/ILCD/Meter Read	\$401,139	ACCT	\$0	\$0	\$0	\$401,139	\$0	\$0	\$0
90300044153240	CUSTRECCOL/DAMGECLAIM/CTIA/Meter Read	(\$1,553)	ACCT	\$0	\$0	\$0	(\$1,553)	\$0	\$0	\$0
90300223023230	CUSTRECCOL/CAPLCRS/PFCT/Cash&Billg	\$11,103	ACCT	\$0	\$0	\$0	\$11,103	\$0	\$0	\$0
90300227013240	CUSTRECCOL/BLLGCSH/LABOR/Meter Read	\$82,246	ACCT	\$0	\$0	\$0	\$82,246	\$0	\$0	\$0
90300227143240	CUSTRECCOL/BLLGCSH/ILCD/Meter Read	\$52,739	ACCT	\$0	\$0	\$0	\$52,739	\$0	\$0	\$0
90300294003230	CUSTRECCOL/SERV CREDIT/OTHER/Cash&Billg	\$50,925	ACCT	\$0	\$0	\$0	\$50,925	\$0	\$0	\$0
90300502023230	CUSTRECCOL/PMTPROCESS/PFCT/Cash&Billg	\$1,427,173	ACCT	\$0	\$0	\$0	\$1,427,173	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

		Classification				Retail Customer Related				
Account	Account Description	Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
90300507013210	CUSTRECCOL/CASHRG/LABOR/Cust Svc	\$18,927	ACCT	\$0	\$0	\$0	\$18,927	\$0	\$0	\$0
90300507013230	CUSTRECCOL/CASHRG/LABOR/Cash&Billg	\$23,248	ACCT	\$0	\$0	\$0	\$23,248	\$0	\$0	\$0
90300507143210	CUSTRECCOL/CASHRG/ILCD/Cust Svc	\$11,720	ACCT	\$0	\$0	\$0	\$11,720	\$0	\$0	\$0
90300507143230	CUSTRECCOL/CASHRG/ILCD/Cash&Billg	\$25,085	ACCT	\$0	\$0	\$0	\$25,085	\$0	\$0	\$0
90300511017627	CUSTRECCOL/DELQC-D/LABOR/NRTHMNTOPS	\$103	ACCT	\$0	\$0	\$0	\$103	\$0	\$0	\$0
90300511017629	CUSTRECCOL/DELQC-D/LABOR/NRTHMNT&CO	\$96	ACCT	\$0	\$0	\$0	\$96	\$0	\$0	\$0
90300511147624	CUSTRECCOL/DELQC-D/ILCD/Meter Shop	(\$306)	ACCT	\$0	\$0	\$0	(\$306)	\$0	\$0	\$0
90300511147627	CUSTRECCOL/DELQC-D/ILCD/NRTHMNTOPS	(\$80)	ACCT	\$0	\$0	\$0	(\$80)	\$0	\$0	\$0
90300511147629	CUSTRECCOL/DELQC-D/ILCD/NRTHMNT&CO	\$68	ACCT	\$0	\$0	\$0	\$68	\$0	\$0	\$0
90300513023201	CUSTRECCOL/COLLAGF/PFCT/MemSvcs	\$114,063	ACCT	\$0	\$0	\$0	\$114,063	\$0	\$0	\$0
90300514003230	CUSTRECCOL/CASHO&S/OTHER/Cash&Billg	\$108	ACCT	\$0	\$0	\$0	\$108	\$0	\$0	\$0
90300515033230	CUSTRECCOL/POSTAGE/MLSP/Cash&Billg	\$508,803	ACCT	\$0	\$0	\$0	\$508,803	\$0	\$0	\$0
90300515033240	CUSTRECCOL/POSTAGE/MLSP/Meter Read	\$1,718	ACCT	\$0	\$0	\$0	\$1,718	\$0	\$0	\$0
90300516013210	CUSTRECCOL/CREDCOL/LABOR/Cust Svc	\$109,717	ACCT	\$0	\$0	\$0	\$109,717	\$0	\$0	\$0
90300516013220	CUSTRECCOL/CREDCOL/LABOR/Cr & Coll	\$22,198	ACCT	\$0	\$0	\$0	\$22,198	\$0	\$0	\$0
90300516013230	CUSTRECCOL/CREDCOL/LABOR/Cash&Billg	\$325,794	ACCT	\$0	\$0	\$0	\$325,794	\$0	\$0	\$0
90300516023220	CUSTRECCOL/CREDCOL/PFCT/Cr & Coll	\$3,695	ACCT	\$0	\$0	\$0	\$3,695	\$0	\$0	\$0
90300516143210	CUSTRECCOL/CREDCOL/ILCD/Cust Svc	\$84,027	ACCT	\$0	\$0	\$0	\$84,027	\$0	\$0	\$0
90300516143220	CUSTRECCOL/CREDCOL/ILCD/Cr & Coll	\$15,697	ACCT	\$0	\$0	\$0	\$15,697	\$0	\$0	\$0
90300516143230	CUSTRECCOL/CREDCOL/ILCD/Cash&Billg	\$271,184	ACCT	\$0	\$0	\$0	\$271,184	\$0	\$0	\$0
90300517003201	CUSTRECCOL/CONSERV/OTHER/MemSvcs	\$18,550	ACCT	\$0	\$0	\$0	\$18,550	\$0	\$0	\$0
90300518003201	CUSTRECCOL/SMLCRWO/OTHER/MemSvcs	(\$4)	ACCT	\$0	\$0	\$0	(\$4)	\$0	\$0	\$0
90300533033230	CUSTRECCOL/PRINTING/MLSP/Cash&Billg	\$100,217	ACCT	\$0	\$0	\$0	\$100,217	\$0	\$0	\$0
90397601052101	CUSTGARCLR/CLRLBR/CALC/Corporate	\$73,536	ACCT	\$0	\$0	\$0	\$73,536	\$0	\$0	\$0
90397602052101	CUSTGARCLR/CLRPROFSVC/CALC/Corporate	\$5,267	ACCT	\$0	\$0	\$0	\$5,267	\$0	\$0	\$0
90397603052101	CUSTGARCLR/CLROTHER/CALC/Corporate	\$9,147	ACCT	\$0	\$0	\$0	\$9,147	\$0	\$0	\$0
90397607052101	CUSTGARCLR/CLRVHCLFL/CALC/Corporate	\$17,088	ACCT	\$0	\$0	\$0	\$17,088	\$0	\$0	\$0
90397608052101	CUSTGARCLR/CLRVHCLPRT/CALC/Corporate	\$23,636	ACCT	\$0	\$0	\$0	\$23,636	\$0	\$0	\$0
90397612052101	CUSTGARCLR/CLRDPRC/AM/CALC/Corporate	\$38,268	ACCT	\$0	\$0	\$0	\$38,268	\$0	\$0	\$0
90399271122101	CUSTRECCLR/SFTAMRT/DACL/Corporate	\$57,691	ACCT	\$0	\$0	\$0	\$57,691	\$0	\$0	\$0
90399601052101	CUSTRECCLR/CLRLBR/CALC/Corporate	\$219,128	ACCT	\$0	\$0	\$0	\$219,128	\$0	\$0	\$0
90399602052101	CUSTRECCLR/CLRPROFSVC/CALC/Corporate	\$11,213	ACCT	\$0	\$0	\$0	\$11,213	\$0	\$0	\$0
90399603052101	CUSTRECCLR/CLROTHER/CALC/Corporate	(\$26,527)	ACCT	\$0	\$0	\$0	(\$26,527)	\$0	\$0	\$0
90399610052101	CUSTRECCLR/CLRSFTWR/CALC/Corporate	\$114,105	ACCT	\$0	\$0	\$0	\$114,105	\$0	\$0	\$0
90399611052101	CUSTRECCLR/CLRHRDWR/CALC/Corporate	\$36,642	ACCT	\$0	\$0	\$0	\$36,642	\$0	\$0	\$0
90399612052101	CUSTRECCLR/CLRDPRC/AM/CALC/Corporate	\$26,136	ACCT	\$0	\$0	\$0	\$26,136	\$0	\$0	\$0
90400000003201	UNCOLLACCT/GENERAL/OTHER/MemSvcs	\$3,250	ACCT	\$0	\$0	\$0	\$3,250	\$0	\$0	\$0
90500000003201	MISCUSACCT/GENERAL/OTHER/MemSvcs	\$1,196	ACCT	\$0	\$0	\$0	\$1,196	\$0	\$0	\$0
90500000013310	MISCUSACCT/GENERAL/LABOR/Bus & Tech	\$119,341	ACCT	\$0	\$0	\$0	\$119,341	\$0	\$0	\$0

Chugach Electric Association, Inc.

Classification for Distribution and Customer
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	Classification				Retail Customer Related				
		Total	Factor	Energy	Demand	Plant	Accounting	Revenue	Lighting	Secondary
90500000013320	MISCUSACCT/GENERAL/LABOR/Opr & Tech	\$20,415	ACCT	\$0	\$0	\$0	\$20,415	\$0	\$0	\$0
90500000013360	MISCUSACCT/GENERAL/LABOR/IS Support	\$18,680	ACCT	\$0	\$0	\$0	\$18,680	\$0	\$0	\$0
90500000023201	MISCUSACCT/GENERAL/PFCT/MemSvcs	\$26,775	ACCT	\$0	\$0	\$0	\$26,775	\$0	\$0	\$0
90500000033201	MISCUSACCT/GENERAL/MLSP/MemSvcs	\$5,494	ACCT	\$0	\$0	\$0	\$5,494	\$0	\$0	\$0
90500000143310	MISCUSACCT/GENERAL/ILCD/Bus & Tech	\$66,548	ACCT	\$0	\$0	\$0	\$66,548	\$0	\$0	\$0
90500000143320	MISCUSACCT/GENERAL/ILCD/Opr & Tech	\$5,950	ACCT	\$0	\$0	\$0	\$5,950	\$0	\$0	\$0
90500000143360	MISCUSACCT/GENERAL/ILCD/IS Support	\$5,101	ACCT	\$0	\$0	\$0	\$5,101	\$0	\$0	\$0
90500718023310	MISCUSACCT/Rgltryaffr/PFCT/Bus & Tech	\$0	ACCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90500718103390	MISCUSACCT/Rgltryaffr/SWCL/IS Softwar	\$507,422	ACCT	\$0	\$0	\$0	\$507,422	\$0	\$0	\$0
90500718113320	MISCUSACCT/Rgltryaffr/HWCL/Opr & Tech	\$1,078	ACCT	\$0	\$0	\$0	\$1,078	\$0	\$0	\$0
Total Customer Accounts Expense		\$9,476,921		\$0	\$0	\$0	\$9,476,921	\$0	\$0	\$0
Customer Service and Informational Expense		\$1,060,651	ACCT	\$0	\$0	\$0	\$1,060,651	\$0	\$0	\$0
Administrative and General Expense		\$3,052,770	ACCT	\$0	\$0	\$0	\$3,052,770	\$0	\$0	\$0
Depreciation and Amortization Expense		\$606,662	ACCT	\$0	\$0	\$0	\$606,662	\$0	\$0	\$0
Total Tax Expense		\$836,591	ACCT	\$0	\$0	\$0	\$836,591	\$0	\$0	\$0
Interest on Long Term Debt		\$122,488	ACCT	\$0	\$0	\$0	\$122,488	\$0	\$0	\$0
IDC		(\$51,854)	ACCT	\$0	\$0	\$0	(\$51,854)	\$0	\$0	\$0
Margins		\$52,975	ACCT	\$0	\$0	\$0	\$52,975	\$0	\$0	\$0
Interest Expense - Other		\$10,482	ACCT	\$0	\$0	\$0	\$10,482	\$0	\$0	\$0
Other Deductions		\$13,558	DMND	\$0	\$13,558	\$0	\$0	\$0	\$0	\$0
Non-Operating Margins - Interest		\$3,577	DMND	\$0	\$3,577	\$0	\$0	\$0	\$0	\$0
AFUDC		\$1,983	DMND	\$0	\$1,983	\$0	\$0	\$0	\$0	\$0
Total Customer		\$13,885,291		\$0	\$7,998	\$0	\$13,877,293	\$0	\$0	\$0

Summary

G&T Classified Expenses	\$164,506,831	63%	\$34,770,820	\$129,736,011	\$0	\$0	\$0	\$0	\$0
Subtransmission Classified Expenses	\$1,949,487		\$30,285	\$1,919,202	\$0	\$0	\$0	\$0	\$0
D&C Classified Expenses	\$97,950,687	37%	\$12,145,872	\$58,968,351	\$2,419,794	\$13,877,293	\$0	\$1,526,102	\$9,013,275
Total	\$264,407,005	100%	\$46,946,977	\$190,623,563	\$2,419,794	\$13,877,293	\$0	\$1,526,102	\$9,013,275

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Energy Allocators						
System	EE_01	100.00%	97.00%	3.00%	0.00%	3.00%
	kWh	2,060,662,603	1,998,939,633	61,722,969	0	61,722,969
Retail	EE_01-Retail	100.00%	100.00%	0.00%	0.00%	0.00%
	kWh	1,998,939,633	1,998,939,633	0	0	0
Demand Allocators						
Reserve Capacity Allocator	DD_01	100.00%	97.36%	2.64%	0.00%	2.64%
	kW	917,130	892,893	24,237	0	24,237
Reserve Capacity Allocator No Reserves to SES	DD_02	100.00%	99.06%	0.94%	0.00%	0.94%
	kW	917,130	908,474	8,656	0	8,656
Retail Non-Coincident Peak	DD_02-Retail	100.00%	100.00%	0.00%	0.00%	0.00%
	NCP kW	350,145	350,145	0	0	0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Production						
Energy						
Other Operating Revenue	EE_01	\$0	\$0	\$0	\$0	\$0
Fuel Expense	EE_01	\$14,291	\$13,863	\$428	\$0	\$428
Other Power Production Expense	EE_01	\$21,421,709	\$20,780,065	\$641,644	\$0	\$641,644
Purchased Power Expense	EE_01	\$6,691,901	\$6,491,459	\$200,442	\$0	\$200,442
Administrative and General Expense	EE_01	\$3,488,333	\$3,383,847	\$104,486	\$0	\$104,486
Depreciation and Amortization Expense	EE_01	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01	\$1,734,166	\$1,682,222	\$51,943	\$0	\$51,943
Interest on Long Term Debt	EE_01	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	EE_01	\$0	\$0	\$0	\$0	\$0
Margins	EE_01	\$0	\$0	\$0	\$0	\$0
Interest Exp - Other	EE_01	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	EE_01	\$0	\$0	\$0	\$0	\$0
Subtotal		\$33,350,400	\$32,351,457	\$998,944	\$0	\$998,944
Demand						
Other Operating Revenue	DD_02	(\$3,596,014)	(\$3,562,076)	(\$33,938)	\$0	(\$33,938)
Other Power Production Expense	DD_02	\$18,805,403	\$18,627,924	\$177,478	\$0	\$177,478
Purchased Power Expense	DD_02	\$757,039	\$749,895	\$7,145	\$0	\$7,145
Administrative and General Expense	DD_02	\$10,465,000	\$10,366,236	\$98,765	\$0	\$98,765
Depreciation and Amortization Expense	DD_02	\$32,920,671	\$32,609,978	\$310,693	\$0	\$310,693
Tax Expense	DD_02	\$1,734,166	\$1,717,799	\$16,366	\$0	\$16,366
Interest on Long Term Debt	DD_02	\$23,377,213	\$23,156,588	\$220,625	\$0	\$220,625
IDC (Offset to Revenue Requirement)	DD_02	(\$1,258,760)	(\$1,246,881)	(\$11,880)	\$0	(\$11,880)
Margins	DD_02	\$16,588,839	\$16,432,280	\$156,559	\$0	\$156,559
Interest Exp - Other	DD_02	\$254,459	\$252,057	\$2,401	\$0	\$2,401
Other Deductions	DD_02	\$244,153	\$241,849	\$2,304	\$0	\$2,304
Non-Op Margins - Interest (Offset)	DD_02	(\$286,706)	(\$284,000)	(\$2,706)	\$0	(\$2,706)
AFUDC (Offset)	DD_02	(\$48,133)	(\$47,679)	(\$454)	\$0	(\$454)
Subtotal		\$99,957,329	\$99,013,970	\$943,359	\$0	\$943,359

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
<i>Production Revenue Requirement</i>		<i>\$133,307,730</i>	<i>\$131,365,427</i>	<i>\$1,942,303</i>	<i>\$0</i>	<i>\$1,942,303</i>

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Transmission						
Energy						
Transmission Expense	EE_01	\$879,055	\$852,724	\$26,330	\$0	\$26,330
Administrative and General Expense	EE_01	\$422,242	\$409,595	\$12,647	\$0	\$12,647
Depreciation and Amortization Expense	EE_01	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01	\$119,124	\$115,555	\$3,568	\$0	\$3,568
Interest on Long Term Debt	EE_01	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	EE_01	\$0	\$0	\$0	\$0	\$0
Margins	EE_01	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	EE_01	\$0	\$0	\$0	\$0	\$0
Subtotal		\$1,420,420	\$1,377,874	\$42,546	\$0	\$42,546
Demand						
Other Operating Revenue	DD_01	\$0	\$0	\$0	\$0	\$0
Transmission Expense	DD_01	\$7,911,491	\$7,702,413	\$209,079	\$0	\$209,079
Administrative and General Expense	DD_01	\$3,800,179	\$3,699,751	\$100,428	\$0	\$100,428
Depreciation and Amortization Expense	DD_01	\$7,774,715	\$7,569,250	\$205,464	\$0	\$205,464
Tax Expense	DD_01	\$1,072,112	\$1,043,779	\$28,333	\$0	\$28,333
Interest on Long Term Debt	DD_01	\$5,444,531	\$5,300,648	\$143,884	\$0	\$143,884
IDC (Offset to Revenue Requirement)	DD_01	(\$247,673)	(\$241,127)	(\$6,545)	\$0	(\$6,545)
Margins	DD_01	\$3,897,644	\$3,794,640	\$103,004	\$0	\$103,004
Interest Expense - Other	DD_01	\$50,067	\$48,744	\$1,323	\$0	\$1,323
Other Deductions	DD_01	\$187,277	\$182,328	\$4,949	\$0	\$4,949
Non-Op Margins - Interest (Offset)	DD_01	(\$102,192)	(\$99,491)	(\$2,701)	\$0	(\$2,701)
AFUDC (Offset)	DD_01	(\$9,471)	(\$9,220)	(\$250)	\$0	(\$250)
Subtotal		\$29,778,681	\$28,991,713	\$786,968	\$0	\$786,968
Transmission Revenue Requirement		\$31,199,102	\$30,369,588	\$829,514	\$0	\$829,514
Total Production & Transmission Revenue Req.		\$164,506,831	\$161,735,014	\$2,771,817	\$0	\$2,771,817

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Subtransmission						
Energy						
Distribution Expense - Operations	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	EE_01-Retail	\$20,095	\$20,095	\$0	\$0	\$0
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$10,189	\$10,189	\$0	\$0	\$0
Interest on Long Term Debt	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
AFUDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Subtotal - Subtransmission Energy		\$30,285	\$30,285	\$0	\$0	\$0
Demand						
Other Operating Revenue	DD_02-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	DD_02-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	DD_02-Retail	\$120	\$120	\$0	\$0	\$0
Administrative and General Expense	DD_02-Retail	\$60,286	\$60,286	\$0	\$0	\$0
Depreciation and Amortization Expense	DD_02-Retail	\$815,689	\$815,689	\$0	\$0	\$0
Tax Expense	DD_02-Retail	\$10,189	\$10,189	\$0	\$0	\$0
Interest on Long Term Debt	DD_02-Retail	\$612,740	\$612,740	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	DD_02-Retail	(\$14,586)	(\$14,586)	\$0	\$0	\$0
Margins	DD_02-Retail	\$448,615	\$448,615	\$0	\$0	\$0
Interest Expense - Other	DD_02-Retail	\$2,949	\$2,949	\$0	\$0	\$0
Other Deductions	DD_02-Retail	\$330	\$330	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	DD_02-Retail	(\$16,573)	(\$16,573)	\$0	\$0	\$0
AFUDC (Offset)	DD_02-Retail	(\$558)	(\$558)	\$0	\$0	\$0
Subtotal - Subtransmission Demand		\$1,919,202	\$1,919,202	\$0	\$0	\$0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Plant						
Distribution Expense - Operations	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Margins	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Other Deductions	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Subtotal - Subtransmission Plant		\$0	\$0	\$0	\$0	\$0
Subtransmission Revenue Requirement		\$1,949,487	\$1,949,487	\$0	\$0	\$0
Distribution						
Energy						
Other Operating Revenue	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	EE_01-Retail	\$2,875,910	\$2,875,910	\$0	\$0	\$0
Distribution Expense - Maintenance	EE_01-Retail	\$3,594,895	\$3,594,895	\$0	\$0	\$0
Administrative and General Expense	EE_01-Retail	\$3,545,505	\$3,545,505	\$0	\$0	\$0
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$2,129,562	\$2,129,562	\$0	\$0	\$0
Interest on Long Term Debt	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Margins	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
AFUDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0
Subtotal - Distribution Energy		\$12,145,872	\$12,145,872	\$0	\$0	\$0
Demand						
Other Operating Revenue	DD_02-Retail	(\$306,665)	(\$306,665)	\$0	\$0	\$0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Distribution Expense - Operations	DD_02-Retail	\$8,627,730	\$8,627,730	\$0	\$0	\$0
Distribution Expense - Maintenance	DD_02-Retail	\$10,784,686	\$10,784,686	\$0	\$0	\$0
Administrative and General Expense	DD_02-Retail	\$10,636,514	\$10,636,514	\$0	\$0	\$0
Depreciation and Amortization Expense	DD_02-Retail	\$13,854,160	\$13,854,160	\$0	\$0	\$0
Tax Expense	DD_02-Retail	\$2,129,562	\$2,129,562	\$0	\$0	\$0
Interest on Long Term Debt	DD_02-Retail	\$8,130,451	\$8,130,451	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	DD_02-Retail	(\$665,774)	(\$665,774)	\$0	\$0	\$0
Margins	DD_02-Retail	\$5,598,508	\$5,598,508	\$0	\$0	\$0
Interest Expense - Other	DD_02-Retail	\$134,586	\$134,586	\$0	\$0	\$0
Other Deductions	DD_02-Retail	\$223,656	\$223,656	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	DD_02-Retail	(\$161,604)	(\$161,604)	\$0	\$0	\$0
AFUDC (Offset)	DD_02-Retail	(\$25,458)	(\$25,458)	\$0	\$0	\$0
Subtotal - Distribution Demand		\$58,960,353	\$58,960,353	\$0	\$0	\$0
Plant - Customer						
Other Operating Revenue	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_02-Retail	\$851,889	\$851,889	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_02-Retail	\$801,890	\$801,890	\$0	\$0	\$0
Tax Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_02-Retail	\$470,597	\$470,597	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_02-Retail	(\$38,536)	(\$38,536)	\$0	\$0	\$0
Margins	CA_02-Retail	\$324,046	\$324,046	\$0	\$0	\$0
Interest Expense - Other	CA_02-Retail	\$7,790	\$7,790	\$0	\$0	\$0
Other Deductions	CA_02-Retail	\$12,945	\$12,945	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_02-Retail	(\$9,354)	(\$9,354)	\$0	\$0	\$0
AFUDC (Offset)	CA_02-Retail	(\$1,474)	(\$1,474)	\$0	\$0	\$0
Subtotal - Distribution Plant		\$2,419,794	\$2,419,794	\$0	\$0	\$0
Lighting - Customer						
Other Operating Revenue	CA_04-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_04-Retail	\$153,304	\$153,304	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_04-Retail	\$63,263	\$63,263	\$0	\$0	\$0
Administrative and General Expense	CA_04-Retail	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Depreciation and Amortization Expense	CA_04-Retail	\$669,749	\$669,749	\$0	\$0	\$0
Tax Expense	CA_04-Retail	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_04-Retail	\$393,049	\$393,049	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_04-Retail	(\$32,185)	(\$32,185)	\$0	\$0	\$0
Margins	CA_04-Retail	\$270,648	\$270,648	\$0	\$0	\$0
Interest Expense - Other	CA_04-Retail	\$6,506	\$6,506	\$0	\$0	\$0
Other Deductions	CA_04-Retail	\$10,812	\$10,812	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_04-Retail	(\$7,812)	(\$7,812)	\$0	\$0	\$0
AFUDC (Offset)	CA_04-Retail	(\$1,231)	(\$1,231)	\$0	\$0	\$0
Subtotal - Lighting		\$1,526,102	\$1,526,102	\$0	\$0	\$0
Secondary						
Other Operating Revenue	CA_03-Retail	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_03-Retail	\$333,273	\$333,273	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_03-Retail	\$32,709	\$32,709	\$0	\$0	\$0
Administrative and General Expense	CA_03-Retail	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_03-Retail	\$4,422,573	\$4,422,573	\$0	\$0	\$0
Tax Expense	CA_03-Retail	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_03-Retail	\$2,595,431	\$2,595,431	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_03-Retail	(\$212,531)	(\$212,531)	\$0	\$0	\$0
Margins	CA_03-Retail	\$1,787,175	\$1,787,175	\$0	\$0	\$0
Interest Expense - Other	CA_03-Retail	\$42,963	\$42,963	\$0	\$0	\$0
Other Deductions	CA_03-Retail	\$71,396	\$71,396	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_03-Retail	(\$51,588)	(\$51,588)	\$0	\$0	\$0
AFUDC (Offset)	CA_03-Retail	(\$8,127)	(\$8,127)	\$0	\$0	\$0
Subtotal - Secondary Service - Customer Plant		\$9,013,275	\$9,013,275	\$0	\$0	\$0
Distribution Revenue Requirement		\$84,065,396	\$84,065,396	\$0	\$0	\$0

Customer

Accounting - Customer

Other Operating Revenue	CA_01-Retail	(\$1,290,392)	(\$1,290,392)	\$0	\$0	\$0
Customer Accounts Expense	CA_01-Retail	\$9,476,921	\$9,476,921	\$0	\$0	\$0
Customer Service and Informational Expense	CA_01-Retail	\$1,060,651	\$1,060,651	\$0	\$0	\$0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Administrative and General Expense	CA_01-Retail	\$3,052,770	\$3,052,770	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_01-Retail	\$606,662	\$606,662	\$0	\$0	\$0
Tax Expense	CA_01-Retail	\$836,591	\$836,591	\$0	\$0	\$0
Interest on Long Term Debt	CA_01-Retail	\$122,488	\$122,488	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_01-Retail	(\$51,854)	(\$51,854)	\$0	\$0	\$0
Margins	CA_01-Retail	\$52,975	\$52,975	\$0	\$0	\$0
Interest Expense - Other	CA_01-Retail	\$10,482	\$10,482	\$0	\$0	\$0
Other Deductions	CA_01-Retail	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_01-Retail	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	CA_01-Retail	\$0	\$0	\$0	\$0	\$0
Subtotal - Lighting		\$13,877,293	\$13,877,293	\$0	\$0	\$0
Revenue - Customer						
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0
Subtotal - Secondary Service - Customer Plant		\$0	\$0	\$0	\$0	\$0
Energy - Customer						
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	System Total	Chugach Retail	Chugach Wholesale G&T		
				Wholesale	Vacant	SES
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0
Subtotal - Secondary Service - Customer Plant		\$0	\$0	\$0	\$0	\$0
Demand - Customer						
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$13,558	\$13,558	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	(\$3,577)	(\$3,577)	\$0	\$0	\$0
AFUDC (Offset)	RV_01	(\$1,983)	(\$1,983)	\$0	\$0	\$0
Subtotal - Secondary Service - Customer Plant		\$7,998	\$7,998	\$0	\$0	\$0
Customer Revenue Requirement		\$13,885,291	\$13,885,291	\$0	\$0	\$0
Total Distribution and Customer		\$97,950,687	\$97,950,687	\$0	\$0	\$0
System Base Rate Revenue Requirement		\$264,407,005	\$261,635,188	\$2,771,817	\$0	\$2,771,817

Chugach Electric Association, Inc.

Summary of Revenue Requirement and Percentage Changes

Test Year: Twelve Months Ended December 31, 2022

Description	Total	Retail	Chugach Wholesale G&T		
			Wholesale	Vacant	Seward
System Revenue Requirement					
Generation	\$133,307,730	\$131,365,427	\$1,942,303		\$1,942,303
Transmission	\$31,199,102	\$30,369,588	\$829,514		\$829,514
Subtransmission	\$1,949,487	\$1,949,487	----		----
Distribution and Customer	\$97,950,687	\$97,950,687	----		----
Total	\$264,407,005	\$261,635,188	\$2,771,817		\$2,771,817
kWh Sales	1,956,986,985	1,896,323,149	60,663,836		60,663,836
Average cost per kWh at Delivery	\$0.1351	\$0.1380	\$0.0457		\$0.0457
Less Customer Charge Revenue	\$16,802,223	\$16,798,623	\$3,600		\$3,600
Total Revenue Required from Rates, Less Customer Charge	\$247,604,782	\$244,836,565	\$2,768,217		\$2,768,217
Proforma Base Rate Revenue	\$243,976,164	\$241,579,759	\$2,396,405		\$2,396,405
Less Customer Charge Revenue	\$16,802,223	\$16,798,623	\$3,600		\$3,600
Proforma Demand and Energy Revenue	\$227,173,941	\$224,781,136	\$2,392,805		\$2,392,805
Revenue Surplus (Deficiency)	(\$20,430,841)	(\$20,055,430)	(\$375,412)		(\$375,412)
Rate Change on Proforma Demand and Energy Revenue					
Proforma Demand and Energy Revenue	\$227,173,941	\$224,781,136	\$2,392,805		\$2,392,805
Percent Change to Demand and Energy Rates	9.0%	8.9%	15.7%		15.7%
Adjustment for Recommended Rate Changes					
Adjustment to Revenue Requirement	\$0	\$0	\$0		\$0
Adjusted Revenue Surplus (Deficiency)	(\$20,430,841)	(\$20,055,430)	(\$375,412)		(\$375,412)
Rate Change on Total Revenue					
Proforma Base Rate Revenue	\$243,976,164	\$241,579,759	\$2,396,405		\$2,396,405
Fuel & Purchased Power Cost Recovery	\$82,750,069	\$80,267,567	\$2,482,502		\$2,482,502
Test Period Total Proforma Revenue	\$326,726,233	\$321,847,326	\$4,878,907		\$4,878,907
Percent Change to Total Rates	6.3%	6.2%	7.7%		7.7%
Rate Change on Proforma Base Rate Revenue					
Proforma Base Rate Revenue	\$243,976,164	\$241,579,759	\$2,396,405		\$2,396,405
Percent Change to Total Base Rates	8.4%	8.3%	15.7%		15.7%
Rate Change on Proforma Demand and Energy Revenue					
Proforma Demand and Energy Revenue	\$227,173,941	\$224,781,136	\$2,392,805		\$2,392,805
Percent Change to Demand and Energy Rates	9.0%	8.9%	15.7%		15.7%

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Energy Allocators								
Demand Allocators								
Revenue Allocators								
System Proforma Revenue	RV_01	100.00%	38.46%	9.62%	40.83%	4.67%	4.92%	1.49%
(Excl. Fuel and Purchased Power)	\$ Revenue	\$241,580,309	\$92,910,678	\$23,251,463	\$98,648,665	\$11,281,993	\$11,882,996	\$3,604,514
Chugach Retail Customer Allocators								
# of Meters			96,750	13,734	2,402	39	2	0
Customers			96,750	13,734	2,402	39	2	3,648
Customer Accounting	CA_01-Retail	100.00%	81.03%	14.38%	3.02%	0.05%	0.00%	1.53%
(Weighted Avg)	Customers	119,406	96,750	17,168	3,603	58	3	1,824
Weights			1.00	1.25	1.50	1.50	1.50	0.50
Customer Plant - Meter	CA_02-Retail	100.00%	79.36%	13.08%	7.42%	0.13%	0.01%	0.00%
(Weighted Avg)	Customers	48,614,707	38,581,147	6,358,878	3,607,228	64,157	3,297	0
Cost per Meter			399	463	1,502	1,649	1,649	0
Customer Plant - Secondary Only	CA_03-Retail	100.00%	79.47%	13.10%	7.43%	0.00%	0.00%	0.00%
(Weighted Avg)	Customers	48,547,253	38,581,147	6,358,878	3,607,228	0	0	0
Lighting	CA_04-Retail	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Customer Plant - Services	CA_05-Retail	100.00%	64.28%	26.56%	9.16%	0.00%	0.00%	0.00%
(Weighted Avg)	Customers	212,547,583	136,634,599	56,449,346	19,463,638	0	0	0
Cost per Service			1,412	4,110	8,104	0	0	0
Secondary Classifier	Demand	53%						
Secondary Classifier	Customer	47%						

Production

Energy

Other Operating Revenue	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel Expense	EE_01-Retail	\$13,863	\$4,316	\$1,346	\$6,299	\$870	\$987	\$46
Other Power Production Expense	EE_01-Retail	\$20,780,065	\$6,469,549	\$2,016,874	\$9,441,198	\$1,303,761	\$1,479,693	\$68,991
Purchased Power Expense	EE_01-Retail	\$6,491,459	\$2,021,015	\$630,049	\$2,949,324	\$407,280	\$462,239	\$21,552
Administrative and General Expense	EE_01-Retail	\$3,383,847	\$1,053,508	\$328,430	\$1,537,415	\$212,306	\$240,955	\$11,234
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$1,682,222	\$523,734	\$163,273	\$764,299	\$105,544	\$119,787	\$5,585
Interest on Long Term Debt	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Exp - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$32,351,457	\$10,072,122	\$3,139,971	\$14,698,535	\$2,029,761	\$2,303,661	\$107,408

Demand

Other Operating Revenue	DD_01-Retail	(\$3,562,076)	(\$1,246,450)	(\$403,350)	(\$1,440,750)	(\$196,009)	(\$254,958)	(\$20,559)
Other Power Production Expense	DD_01-Retail	\$18,627,924	\$6,518,328	\$2,109,326	\$7,534,419	\$1,025,033	\$1,333,306	\$107,511
Purchased Power Expense	DD_01-Retail	\$749,895	\$262,405	\$84,914	\$303,309	\$41,264	\$53,674	\$4,328
Administrative and General Expense	DD_01-Retail	\$10,366,236	\$3,627,378	\$1,173,817	\$4,192,822	\$570,420	\$741,970	\$59,829
Depreciation and Amortization Expense	DD_01-Retail	\$32,609,978	\$11,410,962	\$3,692,579	\$13,189,728	\$1,794,419	\$2,334,081	\$188,209
Tax Expense	DD_01-Retail	\$1,717,799	\$601,096	\$194,514	\$694,797	\$94,525	\$122,953	\$9,914
Interest on Long Term Debt	DD_01-Retail	\$23,156,588	\$8,103,009	\$2,622,128	\$9,366,124	\$1,274,231	\$1,657,448	\$133,648
IDC (Offset to Revenue Requirement)	DD_01-Retail	(\$1,246,881)	(\$436,311)	(\$141,190)	(\$504,325)	(\$68,612)	(\$89,246)	(\$7,196)
Margins	DD_01-Retail	\$16,432,280	\$5,750,023	\$1,860,703	\$6,646,349	\$904,214	\$1,176,151	\$94,839
Interest Exp - Other	DD_01-Retail	\$252,057	\$88,200	\$28,542	\$101,949	\$13,870	\$18,041	\$1,455
Other Deductions	DD_01-Retail	\$241,849	\$84,628	\$27,386	\$97,820	\$13,308	\$17,310	\$1,396
Non-Op Margins - Interest (Offset)	DD_01-Retail	(\$284,000)	(\$99,378)	(\$32,159)	(\$114,869)	(\$15,628)	(\$20,327)	(\$1,639)
AFUDC (Offset)	DD_01-Retail	(\$47,679)	(\$16,684)	(\$5,399)	(\$19,285)	(\$2,624)	(\$3,413)	(\$275)
Subtotal		\$99,013,970	\$34,647,206	\$11,211,812	\$40,048,090	\$5,448,412	\$7,086,991	\$571,460

Production Revenue Requirement		\$131,365,427	\$44,719,328	\$14,351,783	\$54,746,624	\$7,478,172	\$9,390,651	\$678,868
--------------------------------	--	---------------	--------------	--------------	--------------	-------------	-------------	-----------

Transmission

Energy

Transmission Expense	EE_01-Retail	\$852,724	\$265,482	\$82,764	\$387,426	\$53,501	\$60,720	\$2,831
Administrative and General Expense	EE_01-Retail	\$409,595	\$127,521	\$39,754	\$186,095	\$25,698	\$29,166	\$1,360
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$115,555	\$35,976	\$11,216	\$52,501	\$7,250	\$8,228	\$384
Tax Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$1,377,874	\$428,980	\$133,734	\$626,022	\$86,449	\$98,115	\$4,575

Demand

Other Operating Revenue	DD_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Expense	DD_01-Retail	\$7,702,413	\$2,695,247	\$872,180	\$3,115,388	\$423,838	\$551,305	\$44,455
Administrative and General Expense	DD_01-Retail	\$3,699,751	\$1,294,626	\$418,940	\$1,496,435	\$203,585	\$264,812	\$21,353
Depreciation and Amortization Expense	DD_01-Retail	\$7,569,250	\$2,648,650	\$857,101	\$3,061,528	\$416,511	\$541,774	\$43,686
Tax Expense	DD_01-Retail	\$1,043,779	\$365,242	\$118,192	\$422,176	\$57,436	\$74,709	\$6,024
Interest on Long Term Debt	DD_01-Retail	\$5,300,648	\$1,854,815	\$600,217	\$2,143,948	\$291,677	\$379,397	\$30,593
IDC (Offset to Revenue Requirement)	DD_01-Retail	(\$241,127)	(\$84,376)	(\$27,304)	(\$97,529)	(\$13,268)	(\$17,259)	(\$1,392)
Margins	DD_01-Retail	\$3,794,640	\$1,327,830	\$429,685	\$1,534,815	\$208,807	\$271,604	\$21,901
Interest Expense - Other	DD_01-Retail	\$48,744	\$17,057	\$5,520	\$19,715	\$2,682	\$3,489	\$281
Other Deductions	DD_01-Retail	\$182,328	\$63,801	\$20,646	\$73,746	\$10,033	\$13,050	\$1,052
Non-Op Margins - Interest (Offset)	DD_01-Retail	(\$99,491)	(\$34,814)	(\$11,266)	(\$40,241)	(\$5,475)	(\$7,121)	(\$574)
AFUDC (Offset)	DD_01-Retail	(\$9,220)	(\$3,226)	(\$1,044)	(\$3,729)	(\$507)	(\$660)	(\$53)
Subtotal		\$28,991,713	\$10,144,850	\$3,282,866	\$11,726,252	\$1,595,318	\$2,075,101	\$167,326

Transmission Revenue Requirement		\$30,369,588	\$10,573,830	\$3,416,600	\$12,352,274	\$1,681,767	\$2,173,216	\$171,901
----------------------------------	--	--------------	--------------	-------------	--------------	-------------	-------------	-----------

Total Production & Transmission Revenue Req.		\$161,735,014	\$55,293,158	\$17,768,383	\$67,098,898	\$9,159,939	\$11,563,867	\$850,769
--	--	---------------	--------------	--------------	--------------	-------------	--------------	-----------

Subtransmission

Energy								
Distribution Expense - Operations	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	EE_01-Retail	\$20,095	\$6,256	\$1,950	\$9,130	\$1,261	\$1,431	\$67
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$10,189	\$3,172	\$989	\$4,629	\$639	\$726	\$34
Interest on Long Term Debt	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Subtransmission Energy		\$30,285	\$9,429	\$2,939	\$13,760	\$1,900	\$2,156	\$101
Demand								
Other Operating Revenue	DD_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	DD_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	DD_01-Retail	\$120	\$42	\$14	\$48	\$7	\$9	\$1
Administrative and General Expense	DD_01-Retail	\$60,286	\$21,096	\$6,827	\$24,384	\$3,317	\$4,315	\$348
Depreciation and Amortization Expense	DD_01-Retail	\$815,689	\$285,428	\$92,364	\$329,921	\$44,885	\$58,383	\$4,708
Tax Expense	DD_01-Retail	\$10,189	\$3,565	\$1,154	\$4,121	\$561	\$729	\$59
Interest on Long Term Debt	DD_01-Retail	\$612,740	\$214,412	\$69,383	\$247,835	\$33,717	\$43,857	\$3,536
IDC (Offset to Revenue Requirement)	DD_01-Retail	(\$14,586)	(\$5,104)	(\$1,652)	(\$5,900)	(\$803)	(\$1,044)	(\$84)
Margins	DD_01-Retail	\$448,615	\$156,981	\$50,799	\$181,451	\$24,686	\$32,110	\$2,589
Interest Expense - Other	DD_01-Retail	\$2,949	\$1,032	\$334	\$1,193	\$162	\$211	\$17
Other Deductions	DD_01-Retail	\$330	\$116	\$37	\$134	\$18	\$24	\$2
Non-Op Margins - Interest (Offset)	DD_01-Retail	(\$16,573)	(\$5,799)	(\$1,877)	(\$6,703)	(\$912)	(\$1,186)	(\$96)
AFUDC (Offset)	DD_01-Retail	(\$558)	(\$195)	(\$63)	(\$226)	(\$31)	(\$40)	(\$3)
Subtotal - Subtransmission Demand		\$1,919,202	\$671,572	\$217,320	\$776,258	\$105,607	\$137,368	\$11,077

Plant								
Distribution Expense - Operations	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Subtransmission Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtransmission Revenue Requirement		\$1,949,487	\$681,000	\$220,260	\$790,017	\$107,507	\$139,525	\$11,177
Distribution								
Energy								
Other Operating Revenue	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	EE_01-Retail_x_Mil	\$2,875,910	\$962,453	\$300,043	\$1,404,535	\$193,956	\$4,659	\$10,263
Distribution Expense - Maintenance	EE_01-Retail_x_Mil	\$3,594,895	\$1,196,312	\$372,949	\$1,745,812	\$241,084	\$25,981	\$12,757
Administrative and General Expense	EE_01-Retail_x_Mil	\$3,545,505	\$1,188,465	\$370,502	\$1,734,361	\$239,503	\$0	\$12,674
Depreciation and Amortization Expense	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail_x_Mil	\$2,129,562	\$713,836	\$222,538	\$1,041,722	\$143,854	\$0	\$7,612
Interest on Long Term Debt	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Distribution Energy		\$12,145,872	\$4,061,066	\$1,266,032	\$5,926,430	\$818,397	\$30,640	\$43,307
Demand								
Other Operating Revenue	DD_02-Retail_x_Mil	(\$306,665)	(\$118,979)	(\$34,642)	(\$134,218)	(\$17,382)	\$0	(\$1,444)
Distribution Expense - Operations	DD_02-Retail_x_Mil	\$8,627,730	\$3,341,939	\$973,040	\$3,769,978	\$488,232	\$13,978	\$40,563
Distribution Expense - Maintenance	DD_02-Retail_x_Mil	\$10,784,686	\$4,153,972	\$1,209,472	\$4,686,018	\$606,864	\$77,942	\$50,419
Administrative and General Expense	DD_02-Retail_x_Mil	\$10,636,514	\$4,126,724	\$1,201,539	\$4,655,280	\$602,883	\$0	\$50,088
Depreciation and Amortization Expense	DD_02-Retail_x_Mil	\$13,854,160	\$5,321,767	\$1,549,488	\$6,003,386	\$777,470	\$137,456	\$64,593
Tax Expense	DD_02-Retail_x_Mil	\$2,129,562	\$826,221	\$240,563	\$932,045	\$120,705	\$0	\$10,028
Interest on Long Term Debt	DD_02-Retail_x_Mil	\$8,130,451	\$3,154,429	\$918,445	\$3,558,452	\$460,838	\$0	\$38,287
IDC (Offset to Revenue Requirement)	DD_02-Retail_x_Mil	(\$665,774)	(\$258,305)	(\$75,208)	(\$291,389)	(\$37,736)	\$0	(\$3,135)
Margins	DD_02-Retail_x_Mil	\$5,598,508	\$2,172,093	\$632,427	\$2,450,297	\$317,327	\$0	\$26,364
Interest Expense - Other	DD_02-Retail_x_Mil	\$134,586	\$52,216	\$15,203	\$58,904	\$7,628	\$0	\$634
Other Deductions	DD_02-Retail_x_Mil	\$223,656	\$86,773	\$25,265	\$97,887	\$12,677	\$0	\$1,053
Non-Op Margins - Interest (Offset)	DD_02-Retail_x_Mil	(\$161,604)	(\$62,699)	(\$18,255)	(\$70,729)	(\$9,160)	\$0	(\$761)
AFUDC (Offset)	DD_02-Retail_x_Mil	(\$25,458)	(\$9,877)	(\$2,876)	(\$11,142)	(\$1,443)	\$0	(\$120)
Subtotal - Distribution Demand		\$58,960,353	\$22,786,275	\$6,634,460	\$25,704,770	\$3,328,904	\$229,376	\$276,567
Plant - Customer								
Other Operating Revenue	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_02-Retail	\$851,889	\$676,068	\$111,428	\$63,210	\$1,124	\$58	\$0

Distribution Expense - Maintenance	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_02-Retail	\$801,890	\$636,388	\$104,888	\$59,500	\$1,058	\$54	\$0
Tax Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_02-Retail	\$470,597	\$373,471	\$61,555	\$34,918	\$621	\$32	\$0
IDC (Offset to Revenue Requirement)	CA_02-Retail	(\$38,536)	(\$30,582)	(\$5,041)	(\$2,859)	(\$51)	(\$3)	\$0
Margins	CA_02-Retail	\$324,046	\$257,166	\$42,386	\$24,044	\$428	\$22	\$0
Interest Expense - Other	CA_02-Retail	\$7,790	\$6,182	\$1,019	\$578	\$10	\$1	\$0
Other Deductions	CA_02-Retail	\$12,945	\$10,274	\$1,693	\$961	\$17	\$1	\$0
Non-Op Margins - Interest (Offset)	CA_02-Retail	(\$9,354)	(\$7,423)	(\$1,223)	(\$694)	(\$12)	(\$1)	\$0
AFUDC (Offset)	CA_02-Retail	(\$1,474)	(\$1,169)	(\$193)	(\$109)	(\$2)	(\$0)	\$0
Subtotal - Distribution Plant		\$2,419,794	\$1,920,374	\$316,513	\$179,550	\$3,193	\$164	\$0
Lighting - Customer								
Other Operating Revenue	CA_04-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_04-Retail	\$153,304	\$0	\$0	\$0	\$0	\$0	\$153,304
Distribution Expense - Maintenance	CA_04-Retail	\$63,263	\$0	\$0	\$0	\$0	\$0	\$63,263
Administrative and General Expense	CA_04-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_04-Retail	\$669,749	\$0	\$0	\$0	\$0	\$0	\$669,749
Tax Expense	CA_04-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_04-Retail	\$393,049	\$0	\$0	\$0	\$0	\$0	\$393,049
IDC (Offset to Revenue Requirement)	CA_04-Retail	(\$32,185)	\$0	\$0	\$0	\$0	\$0	(\$32,185)
Margins	CA_04-Retail	\$270,648	\$0	\$0	\$0	\$0	\$0	\$270,648
Interest Expense - Other	CA_04-Retail	\$6,506	\$0	\$0	\$0	\$0	\$0	\$6,506
Other Deductions	CA_04-Retail	\$10,812	\$0	\$0	\$0	\$0	\$0	\$10,812
Non-Op Margins - Interest (Offset)	CA_04-Retail	(\$7,812)	\$0	\$0	\$0	\$0	\$0	(\$7,812)
AFUDC (Offset)	CA_04-Retail	(\$1,231)	\$0	\$0	\$0	\$0	\$0	(\$1,231)
Subtotal - Lighting		\$1,526,102	\$0	\$0	\$0	\$0	\$0	\$1,526,102
Secondary - Demand								
Other Operating Revenue	DD_03-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	DD_03-Retail	\$176,730	\$72,687	\$21,164	\$81,997	\$0	\$0	\$882
Distribution Expense - Maintenance	DD_03-Retail	\$17,345	\$7,134	\$2,077	\$8,048	\$0	\$0	\$87
Administrative and General Expense	DD_03-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	DD_03-Retail	\$2,345,228	\$964,567	\$280,844	\$1,088,110	\$0	\$0	\$11,707
Tax Expense	DD_03-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	DD_03-Retail	\$1,376,321	\$566,066	\$164,816	\$638,568	\$0	\$0	\$6,871
IDC (Offset to Revenue Requirement)	DD_03-Retail	(\$112,702)	(\$46,353)	(\$13,496)	(\$52,290)	\$0	\$0	(\$563)
Margins	DD_03-Retail	\$947,714	\$389,784	\$113,490	\$439,709	\$0	\$0	\$4,731
Interest Expense - Other	DD_03-Retail	\$22,783	\$9,370	\$2,728	\$10,570	\$0	\$0	\$114
Other Deductions	DD_03-Retail	\$37,860	\$15,572	\$4,534	\$17,566	\$0	\$0	\$189
Non-Op Margins - Interest (Offset)	DD_03-Retail	(\$27,356)	(\$11,251)	(\$3,276)	(\$12,692)	\$0	\$0	(\$137)
AFUDC (Offset)	DD_03-Retail	(\$4,310)	(\$1,772)	(\$516)	(\$1,999)	\$0	\$0	(\$22)
Subtotal - Secondary Service - Demand		\$4,779,613	\$1,965,803	\$572,364	\$2,217,586	\$0	\$0	\$23,860

Secondary - Customer								
Other Operating Revenue	CA_05-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_05-Retail	\$156,543	\$100,632	\$41,575	\$14,335	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_05-Retail	\$15,364	\$9,876	\$4,080	\$1,407	\$0	\$0	\$0
Administrative and General Expense	CA_05-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_05-Retail	\$2,077,345	\$1,335,405	\$551,711	\$190,229	\$0	\$0	\$0
Tax Expense	CA_05-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_05-Retail	\$1,219,111	\$783,696	\$323,777	\$111,638	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_05-Retail	(\$99,829)	(\$64,174)	(\$26,513)	(\$9,142)	\$0	\$0	\$0
Margins	CA_05-Retail	\$839,461	\$539,641	\$222,948	\$76,872	\$0	\$0	\$0
Interest Expense - Other	CA_05-Retail	\$20,180	\$12,973	\$5,360	\$1,848	\$0	\$0	\$0
Other Deductions	CA_05-Retail	\$33,536	\$21,558	\$8,907	\$3,071	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_05-Retail	(\$24,232)	(\$15,577)	(\$6,436)	(\$2,219)	\$0	\$0	\$0
AFUDC (Offset)	CA_05-Retail	(\$3,817)	(\$2,454)	(\$1,014)	(\$350)	\$0	\$0	\$0
Subtotal - Secondary Service - Customer Plant		\$4,233,662	\$2,721,578	\$1,124,395	\$387,690	\$0	\$0	\$0
Distribution Revenue Requirement		\$84,065,396	\$33,455,096	\$9,913,765	\$34,416,025	\$4,150,494	\$260,181	\$1,869,835

Customer

Accounting - Customer								
Other Operating Revenue	CA_01-Retail	(\$1,290,392)	(\$1,045,554)	(\$185,530)	(\$38,933)	(\$631)	(\$32)	(\$19,712)
Customer Accounts Expense	CA_01-Retail	\$9,476,921	\$7,678,776	\$1,362,575	\$285,931	\$4,633	\$238	\$144,766
Customer Service and Informational Expense	CA_01-Retail	\$1,060,651	\$859,404	\$152,499	\$32,001	\$519	\$27	\$16,202
Administrative and General Expense	CA_01-Retail	\$3,052,770	\$2,473,539	\$438,922	\$92,106	\$1,492	\$77	\$46,633
Depreciation and Amortization Expense	CA_01-Retail	\$606,662	\$491,554	\$87,225	\$18,304	\$297	\$15	\$9,267
Tax Expense	CA_01-Retail	\$836,591	\$677,857	\$120,284	\$25,241	\$409	\$21	\$12,780
Interest on Long Term Debt	CA_01-Retail	\$122,488	\$99,247	\$17,611	\$3,696	\$60	\$3	\$1,871
IDC (Offset to Revenue Requirement)	CA_01-Retail	(\$51,854)	(\$42,015)	(\$7,455)	(\$1,565)	(\$25)	(\$1)	(\$792)
Margins	CA_01-Retail	\$52,975	\$42,924	\$7,617	\$1,598	\$26	\$1	\$809
Interest Expense - Other	CA_01-Retail	\$10,482	\$8,493	\$1,507	\$316	\$5	\$0	\$160
Other Deductions	CA_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	CA_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Accounting		\$13,877,293	\$11,244,225	\$1,995,253	\$418,697	\$6,784	\$349	\$211,985

Revenue - Customer								
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Energy - Customer								
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Demand - Customer								
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$13,558	\$5,214	\$1,305	\$5,536	\$633	\$667	\$202
Non-Op Margins - Interest (Offset)	RV_01	(\$3,577)	(\$1,376)	(\$344)	(\$1,461)	(\$167)	(\$176)	(\$53)
AFUDC (Offset)	RV_01	(\$1,983)	(\$763)	(\$191)	(\$810)	(\$93)	(\$98)	(\$30)
Subtotal - Customer Demand		\$7,998	\$3,076	\$770	\$3,266	\$374	\$393	\$119
Customer Revenue Requirement		\$13,885,291	\$11,247,301	\$1,996,023	\$421,963	\$7,158	\$742	\$212,104
Total Distribution and Customer		\$97,950,687	\$44,702,397	\$11,909,788	\$34,837,988	\$4,157,652	\$260,923	\$2,081,940
Base Rate Revenue Requirement		\$261,635,188	\$100,676,556	\$29,898,430	\$102,726,904	\$13,425,099	\$11,964,314	\$2,943,886
		TRUE						
Current Revenues		\$241,580,309	\$92,910,678	\$23,251,463	\$98,648,665	\$11,281,993	\$11,882,996	\$3,604,514
Increase (Decrease)		\$20,054,879	\$7,765,878	\$6,646,967	\$4,078,239	\$2,143,106	\$81,318	(\$660,629)
% Increase (Decrease)		8.3%	8.4%	28.6%	4.1%	19.0%	0.7%	-18.3%
Revenue Requirement Summary								
Production		\$131,365,427	\$44,719,328	\$14,351,783	\$54,746,624	\$7,478,172	\$9,390,651	\$678,868
Transmission		\$30,369,588	\$10,573,830	\$3,416,600	\$12,352,274	\$1,681,767	\$2,173,216	\$171,901
Subtransmission		\$1,949,487	\$681,000	\$220,260	\$790,017	\$107,507	\$139,525	\$11,177
Distribution		\$84,065,396	\$33,455,096	\$9,913,765	\$34,416,025	\$4,150,494	\$260,181	\$1,869,835
Customer		\$13,885,291	\$11,247,301	\$1,996,023	\$421,963	\$7,158	\$742	\$212,104
Total		\$261,635,188	\$100,676,556	\$29,898,430	\$102,726,904	\$13,425,099	\$11,964,314	\$2,943,886

EXHIBIT

CRP-04

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
Wholesale						
99	Seward Electric System	Customer Charge	\$150.00	0.00%	\$0.00	\$150.00
		Energy Charge	\$0.01451	15.73%	\$0.00228	\$0.01679
		Demand Charge	\$14.56	15.67%	\$2.28	\$16.84
Retail						
South District						
84	Residential Service	Customer Charge	\$8.00	71.00%	\$5.68	\$13.68
		Energy Charge	\$0.13508	8.31%	\$0.01123	\$0.14631
86	Small General Service	Customer Charge	\$17.00	22.65%	\$3.85	\$20.85
		Energy Charge	\$0.09670	13.74%	\$0.01329	\$0.10999
87	Large General Service - Secondary	Customer Charge	\$55.00	(37.80%)	-\$20.79	\$34.21
		Energy Charge	\$0.04775	31.46%	\$0.01502	\$0.06277
		Demand Charge	\$21.98	4.14%	\$0.91	\$22.89
87.1	Large General Service - Primary	Customer Charge	\$55.00	(61.15%)	-\$33.63	\$21.37
		Energy Charge	\$0.04964	1.51%	\$0.00075	\$0.05039
		Demand Charge	\$22.73	23.19%	\$5.27	\$28.00
87.1.1	Large General Service - Secondary - DCFC	Customer	\$55.00	(37.80%)	-\$20.79	\$34.21
		Energy (LF < 34.478%)	\$0.13508	6.00%	\$0.00810	\$0.14318
		Energy (LF > 34.478%)	\$0.04775	31.46%	\$0.01502	\$0.06277
		Demand	\$21.98	4.14%	\$0.91	\$22.89
87.1.2	Large General Service - Primary - DCFC	Customer	\$55.00	(61.15%)	-\$33.63	\$21.37
		Energy (LF < 36.443%)	\$0.13508	8.37%	\$0.01131	\$0.14639
		Energy (LF > 36.443%)	\$0.04775	5.53%	\$0.00264	\$0.05039
		Demand	\$44.53	(48.60%)	(\$21.64)	\$22.89
89.1	Large General Service - Combined Metering Primary	Customer Charge	\$150.00	0.00%	\$0.00	\$150.00
		Energy Charge	\$0.04964	1.51%	\$0.00075	\$0.05039
		Demand Charge	\$22.73	23.19%	\$5.27	\$28.00
89.2	Economic Viability Rate	Customer Charge	\$150.00			
		Energy Charge	\$0.04775			
		Demand Charge	\$21.98			

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates Proposed Base
				Percent	Amount	Tariff Rates
a		b	c	d	f	e
89.4	Standby and Buyback Service - Distribution Service					
	Residential	Customer Charge	\$8.00	71.00%	\$5.68	\$13.68
		Energy Charge	\$0.06010	8.37%	\$0.00503	\$0.06513
	Small General Service	Customer Charge	\$17.00	22.65%	\$3.85	\$20.85
		Energy Charge	\$0.03936	8.37%	\$0.00330	\$0.04266
	Large General Service - Secondary	Customer Charge	\$55.00	(37.80%)	-\$20.79	\$34.21
		Energy Charge	\$0.01461	8.37%	\$0.00122	\$0.01583
		Demand Charge	\$10.57	8.37%	\$0.89	\$11.46
	Large General Service - Primary	Customer Charge (Single)	\$55.00	(61.15%)	-\$33.63	\$21.37
		Customer Charge (Combined)	\$150.00	0.00%	\$0.00	\$150.00
		Energy Charge	\$0.01504	8.37%	\$0.00126	\$0.01630
		Demand Charge	\$10.53	8.37%	\$0.88	\$11.41
	34.5 kV	Distribution Service				
		Customer Charge	\$150.00	0.00%	\$0.00	\$150.00
89.4	Standby and Buyback Service - Subtransmission Service					
	Residential	Energy Charge	\$0.00345	8.37%	\$0.00029	\$0.00374
	Small General Service	Energy Charge	\$0.00250	8.37%	\$0.00021	\$0.00271
	Large General Service - Secondary	Energy Charge	\$0.00002	8.37%	\$0.00000	\$0.00002
		Demand Charge	\$0.72	8.37%	\$0.06	\$0.78
	Large General Service Primary	Energy Charge	\$0.00002	8.37%	\$0.00000	\$0.00002
		Demand Charge	\$0.79	8.37%	\$0.07	\$0.86
	34.5 kV	Energy Charge	\$0.00002	8.37%	\$0.00000	\$0.00002
		Demand Charge	\$0.79	8.37%	\$0.07	\$0.86
89.4	Standby and Buyback Service - Transmission Service					
	Residential	Energy Charge	\$0.01675	8.37%	\$0.00140	\$0.01815
	Small General Service	Energy Charge	\$0.01186	8.37%	\$0.00099	\$0.01285
	Large General Service - Secondary	Energy Charge	\$0.00110	8.37%	\$0.00009	\$0.00119

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
		Demand Charge	\$3.12	8.37%	\$0.26	\$3.38
	Large General Service Primary	Energy Charge	\$0.00114	8.37%	\$0.00010	\$0.00124
		Demand Charge	\$3.38	8.37%	\$0.28	\$3.66
	34.5 kV	Energy Charge	\$0.00114	8.37%	\$0.00010	\$0.00124
		Demand Charge	\$3.38	8.37%	\$0.28	\$3.66
89.4.1	Standby and Buyback Service - Generation Service					
	Residential	Energy Charge	\$0.05476	8.37%	\$0.00459	\$0.05935
	Small General Service	Energy Charge	\$0.04297	8.37%	\$0.00360	\$0.04657
	Large General Service - Secondary	Energy Charge	\$0.03205	8.37%	\$0.00268	\$0.03473
		Demand Charge	\$7.55	8.37%	\$0.63	\$8.18
	Large General Service - Primary	Energy Charge	\$0.03297	8.37%	\$0.00276	\$0.03573
		Demand Charge	\$8.07	8.37%	\$0.68	\$8.75
	34.5 kV	Energy Charge	\$0.03297	8.37%	\$0.00276	\$0.03573
		Demand Charge	\$8.07	8.37%	\$0.68	\$8.75
Lighting						
78	Outdoor Area Lighting Service	Schedule 89	\$35.38	(19.60%)	-\$6.93	\$28.45
	Installation on Existing Wood Pole	Schedule 91	\$36.47	15.16%	\$5.53	\$42.00
		Schedule 93	\$39.60	8.59%	\$3.40	\$43.00
		Schedule 95	\$46.02	6.48%	\$2.98	\$49.00
		Schedule OEW-045	\$30.80	(7.64%)	-\$2.35	\$28.45
		Schedule OEW-050	\$31.03	(8.32%)	-\$2.58	\$28.45
		Schedule OEW-055	\$31.21	(8.85%)	-\$2.76	\$28.45
		Schedule OEW-060	\$31.42	(9.46%)	-\$2.97	\$28.45
		Schedule OEW-065	\$31.64	(10.09%)	-\$3.19	\$28.45
		Schedule OEW-070	\$31.84	(10.66%)	-\$3.39	\$28.45
		Schedule OEW-075	\$32.08	(11.32%)	-\$3.63	\$28.45
		Schedule OEW-080	\$32.31	(11.96%)	-\$3.86	\$28.45
		Schedule OEW-085	\$32.51	(12.50%)	-\$4.06	\$28.45
		Schedule OEW-090	\$32.72	(13.06%)	-\$4.27	\$28.45
78.1		Schedule OEW-095	\$32.91	(13.56%)	-\$4.46	\$28.45
		Schedule OEW-100	\$33.13	(14.14%)	-\$4.68	\$28.45

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
78.1.1		Schedule OEW-105	\$33.34	(14.68%)	-\$4.89	\$28.45
		Schedule OEW-110	\$33.56	(15.24%)	-\$5.11	\$28.45
		Schedule OEW-115	\$33.78	(15.79%)	-\$5.33	\$28.45
		Schedule OEW-120	\$33.99	(16.31%)	-\$5.54	\$28.45
		Schedule OEW-125	\$34.18	(16.77%)	-\$5.73	\$28.45
		Schedule OEW-130	\$34.39	(17.28%)	-\$5.94	\$28.45
		Schedule OEW-135	\$34.63	(17.85%)	-\$6.18	\$28.45
		Schedule OEW-140	\$34.84	(18.35%)	-\$6.39	\$28.45
		Schedule OEW-145	\$35.06	(18.86%)	-\$6.61	\$28.45
		Schedule OEW-150	\$35.25	19.15%	\$6.75	\$42.00
		Schedule OEW-155	\$35.47	18.41%	\$6.53	\$42.00
		Schedule OEW-160	\$35.67	17.75%	\$6.33	\$42.00
		Schedule OEW-165	\$35.89	17.02%	\$6.11	\$42.00
		Schedule OEW-170	\$36.10	16.34%	\$5.90	\$42.00
		Schedule OEW-175	\$36.31	18.42%	\$6.69	\$43.00
		Schedule OEW-180	\$36.51	17.78%	\$6.49	\$43.00
		Schedule OEW-185	\$36.74	17.04%	\$6.26	\$43.00
		Schedule OEW-190	\$36.94	16.40%	\$6.06	\$43.00
		Schedule OEW-195	\$37.17	15.68%	\$5.83	\$43.00
		Schedule OEW-200	\$37.36	15.10%	\$5.64	\$43.00
		Schedule OEW-205	\$37.58	14.42%	\$5.42	\$43.00
		Schedule OEW-210	\$37.79	13.79%	\$5.21	\$43.00
		Schedule OEW-215	\$38.01	13.13%	\$4.99	\$43.00
78.2	Outdoor Area Lighting Service Installation on New Wood Pole	Schedule 90	\$48.63	(41.50%)	-\$20.18	\$28.45
		Schedule 92	\$49.71	(15.51%)	-\$7.71	\$42.00
		Schedule 94	\$52.86	(18.65%)	-\$9.86	\$43.00
		Schedule 96	\$59.28	(17.34%)	-\$10.28	\$49.00
		Schedule ONW-045	\$44.03	(35.39%)	-\$15.58	\$28.45
		Schedule ONW-050	\$44.26	(35.73%)	-\$15.81	\$28.45
		Schedule ONW-055	\$44.47	(36.03%)	-\$16.02	\$28.45
		Schedule ONW-060	\$44.66	(36.30%)	-\$16.21	\$28.45
		Schedule ONW-065	\$44.90	(36.64%)	-\$16.45	\$28.45
		Schedule ONW-070	\$45.12	(36.95%)	-\$16.67	\$28.45
		Schedule ONW-075	\$45.32	(37.23%)	-\$16.87	\$28.45
		Schedule ONW-080	\$45.52	(37.51%)	-\$17.07	\$28.45
		Schedule ONW-085	\$45.72	(37.78%)	-\$17.27	\$28.45
		Schedule ONW-090	\$45.96	(38.10%)	-\$17.51	\$28.45
		Schedule ONW-095	\$46.18	(38.40%)	-\$17.73	\$28.45
78.3						

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
78.4		Schedule ONW-100	\$46.38	(38.67%)	-\$17.93	\$28.45
		Schedule ONW-105	\$46.59	(38.94%)	-\$18.14	\$28.45
		Schedule ONW-110	\$46.81	(39.23%)	-\$18.36	\$28.45
		Schedule ONW-115	\$47.02	(39.50%)	-\$18.57	\$28.45
		Schedule ONW-120	\$47.22	(39.76%)	-\$18.77	\$28.45
		Schedule ONW-125	\$47.43	(40.02%)	-\$18.98	\$28.45
		Schedule ONW-130	\$47.65	(40.30%)	-\$19.20	\$28.45
		Schedule ONW-135	\$47.87	(40.57%)	-\$19.42	\$28.45
		Schedule ONW-140	\$48.06	(40.81%)	-\$19.61	\$28.45
		Schedule ONW-145	\$48.27	(41.07%)	-\$19.82	\$28.45
		Schedule ONW-150	\$48.47	(13.35%)	-\$6.47	\$42.00
		Schedule ONW-155	\$48.70	(13.76%)	-\$6.70	\$42.00
		Schedule ONW-160	\$48.91	(14.13%)	-\$6.91	\$42.00
		Schedule ONW-165	\$49.13	(14.51%)	-\$7.13	\$42.00
		Schedule ONW-170	\$49.33	(14.86%)	-\$7.33	\$42.00
		Schedule ONW-175	\$49.55	(13.22%)	-\$6.55	\$43.00
		Schedule ONW-180	\$49.76	(13.59%)	-\$6.76	\$43.00
		Schedule ONW-185	\$49.97	(13.95%)	-\$6.97	\$43.00
		Schedule ONW-190	\$50.18	(14.31%)	-\$7.18	\$43.00
		Schedule ONW-195	\$50.40	(14.68%)	-\$7.40	\$43.00
		Schedule ONW-200	\$50.61	(15.04%)	-\$7.61	\$43.00
		Schedule ONW-205	\$50.83	(15.40%)	-\$7.83	\$43.00
		Schedule ONW-210	\$51.03	(15.74%)	-\$8.03	\$43.00
		Schedule ONW-215	\$51.25	(16.10%)	-\$8.25	\$43.00
80	Street Lights Installation on Existing Wood Pole	Schedule 60	\$35.38	(19.60%)	-\$6.93	\$28.45
		Schedule 62	\$39.60	8.59%	\$3.40	\$43.00
		Schedule 64	\$46.02	6.48%	\$2.98	\$49.00
		Schedule SEW-045	\$30.80	(7.64%)	-\$2.35	\$28.45
		Schedule SEW-050	\$31.03	(8.32%)	-\$2.58	\$28.45
		Schedule SEW-055	\$31.21	(8.85%)	-\$2.76	\$28.45
		Schedule SEW-060	\$31.44	(9.52%)	-\$2.99	\$28.45
		Schedule SEW-065	\$31.64	(10.09%)	-\$3.19	\$28.45
		Schedule SEW-070	\$31.87	(10.74%)	-\$3.42	\$28.45
		Schedule SEW-075	\$32.08	(11.32%)	-\$3.63	\$28.45
		Schedule SEW-080	\$32.30	(11.93%)	-\$3.85	\$28.45
		Schedule SEW-085	\$32.50	(12.47%)	-\$4.05	\$28.45
		Schedule SEW-090	\$32.72	(13.06%)	-\$4.27	\$28.45
		Schedule SEW-095	\$32.91	(13.56%)	-\$4.46	\$28.45
80.1						

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
80.1.1		Schedule SEW-100	\$33.13	(14.14%)	-\$4.68	\$28.45
		Schedule SEW-105	\$33.34	(14.68%)	-\$4.89	\$28.45
		Schedule SEW-110	\$33.56	(15.24%)	-\$5.11	\$28.45
		Schedule SEW-115	\$33.78	(15.79%)	-\$5.33	\$28.45
		Schedule SEW-120	\$33.99	(16.31%)	-\$5.54	\$28.45
		Schedule SEW-125	\$34.18	(16.77%)	-\$5.73	\$28.45
		Schedule SEW-130	\$34.39	(17.28%)	-\$5.94	\$28.45
		Schedule SEW-135	\$34.63	(17.85%)	-\$6.18	\$28.45
		Schedule SEW-140	\$34.84	(18.35%)	-\$6.39	\$28.45
		Schedule SEW-145	\$35.06	(18.86%)	-\$6.61	\$28.45
		Schedule SEW-150	\$35.25	19.15%	\$6.75	\$42.00
		Schedule SEW-155	\$35.47	18.41%	\$6.53	\$42.00
		Schedule SEW-160	\$35.67	17.75%	\$6.33	\$42.00
		Schedule SEW-165	\$35.90	16.99%	\$6.10	\$42.00
		Schedule SEW-170	\$36.10	16.34%	\$5.90	\$42.00
		Schedule SEW-175	\$36.30	18.46%	\$6.70	\$43.00
		Schedule SEW-180	\$36.51	17.78%	\$6.49	\$43.00
		Schedule SEW-185	\$36.73	17.07%	\$6.27	\$43.00
		Schedule SEW-190	\$36.94	16.40%	\$6.06	\$43.00
		Schedule SEW-195	\$37.17	15.68%	\$5.83	\$43.00
		Schedule SEW-200	\$37.36	15.10%	\$5.64	\$43.00
		Schedule SEW-205	\$37.59	14.39%	\$5.41	\$43.00
		Schedule SEW-210	\$37.79	13.79%	\$5.21	\$43.00
		Schedule SEW-215	\$38.01	13.13%	\$4.99	\$43.00
80.2	Street Lights Installation on New Wood Pole	Schedule 61	\$48.63	(41.50%)	-\$20.18	\$28.45
		Schedule 63	\$52.85	(18.64%)	-\$9.85	\$43.00
		Schedule 65	\$59.28	(17.34%)	-\$10.28	\$49.00
		Schedule SNW-045	\$44.03	(35.39%)	-\$15.58	\$28.45
		Schedule SNW-050	\$44.26	(35.73%)	-\$15.81	\$28.45
		Schedule SNW-055	\$44.46	(36.02%)	-\$16.01	\$28.45
		Schedule SNW-060	\$44.67	(36.32%)	-\$16.22	\$28.45
		Schedule SNW-065	\$44.90	(36.64%)	-\$16.45	\$28.45
		Schedule SNW-070	\$45.12	(36.95%)	-\$16.67	\$28.45
		Schedule SNW-075	\$45.33	(37.24%)	-\$16.88	\$28.45
		Schedule SNW-080	\$45.52	(37.51%)	-\$17.07	\$28.45
		Schedule SNW-085	\$45.74	(37.81%)	-\$17.29	\$28.45
		Schedule SNW-090	\$45.96	(38.10%)	-\$17.51	\$28.45
80.3		Schedule SNW-095	\$46.18	(38.40%)	-\$17.73	\$28.45

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
80.4		Schedule SNW-100	\$46.38	(38.67%)	-\$17.93	\$28.45
		Schedule SNW-105	\$46.59	(38.94%)	-\$18.14	\$28.45
		Schedule SNW-110	\$46.81	(39.23%)	-\$18.36	\$28.45
		Schedule SNW-115	\$47.02	(39.50%)	-\$18.57	\$28.45
		Schedule SNW-120	\$47.22	(39.76%)	-\$18.77	\$28.45
		Schedule SNW-125	\$47.43	(40.02%)	-\$18.98	\$28.45
		Schedule SNW-130	\$47.65	(40.30%)	-\$19.20	\$28.45
		Schedule SNW-135	\$47.87	(40.57%)	-\$19.42	\$28.45
		Schedule SNW-140	\$48.06	(40.81%)	-\$19.61	\$28.45
		Schedule SNW-145	\$48.27	(41.07%)	-\$19.82	\$28.45
		Schedule SNW-150	\$48.47	(13.35%)	-\$6.47	\$42.00
		Schedule SNW-155	\$48.70	(13.76%)	-\$6.70	\$42.00
		Schedule SNW-160	\$48.91	(14.13%)	-\$6.91	\$42.00
		Schedule SNW-165	\$49.13	(14.51%)	-\$7.13	\$42.00
		Schedule SNW-170	\$49.33	(14.86%)	-\$7.33	\$42.00
		Schedule SNW-175	\$49.55	(13.22%)	-\$6.55	\$43.00
		Schedule SNW-180	\$49.76	(13.59%)	-\$6.76	\$43.00
		Schedule SNW-185	\$49.97	(13.95%)	-\$6.97	\$43.00
		Schedule SNW-190	\$50.18	(14.31%)	-\$7.18	\$43.00
		Schedule SNW-195	\$50.40	(14.68%)	-\$7.40	\$43.00
		Schedule SNW-200	\$50.61	(15.04%)	-\$7.61	\$43.00
		Schedule SNW-205	\$50.83	(15.40%)	-\$7.83	\$43.00
		Schedule SNW-210	\$51.03	(15.74%)	-\$8.03	\$43.00
		Schedule SNW-215	\$51.25	(16.10%)	-\$8.25	\$43.00
81	Street Lights Installation on Steel, Metal, Non-Wood Poles	Schedule 70	\$22.77	24.93%	\$5.68	\$28.45
		Schedule 71	\$26.99	59.32%	\$16.01	\$43.00
		Schedule 72	\$33.34	46.97%	\$15.66	\$49.00
		Schedule SNS-045	\$18.20	56.30%	\$10.25	\$28.45
		Schedule SNS-050	\$18.41	54.52%	\$10.04	\$28.45
		Schedule SNS-055	\$18.59	53.02%	\$9.86	\$28.45
		Schedule SNS-060	\$18.80	51.31%	\$9.65	\$28.45
		Schedule SNS-065	\$19.03	49.49%	\$9.42	\$28.45
		Schedule SNS-070	\$19.25	47.78%	\$9.20	\$28.45
		Schedule SNS-075	\$19.46	46.18%	\$8.99	\$28.45
		Schedule SNS-080	\$19.66	44.70%	\$8.79	\$28.45
		Schedule SNS-085	\$19.88	43.09%	\$8.57	\$28.45
		Schedule SNS-090	\$20.09	41.60%	\$8.36	\$28.45
81.1		Schedule SNS-095	\$20.31	40.06%	\$8.14	\$28.45

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
81.1.1		Schedule SNS-100	\$20.51	38.70%	\$7.94	\$28.45
		Schedule SNS-105	\$20.71	37.36%	\$7.74	\$28.45
		Schedule SNS-110	\$20.95	35.79%	\$7.50	\$28.45
		Schedule SNS-115	\$21.16	34.44%	\$7.29	\$28.45
		Schedule SNS-120	\$21.36	33.18%	\$7.09	\$28.45
		Schedule SNS-125	\$21.57	31.88%	\$6.88	\$28.45
		Schedule SNS-130	\$21.78	30.61%	\$6.67	\$28.45
		Schedule SNS-135	\$22.01	29.25%	\$6.44	\$28.45
		Schedule SNS-140	\$22.21	28.08%	\$6.24	\$28.45
		Schedule SNS-145	\$22.42	26.88%	\$6.03	\$28.45
		Schedule SNS-150	\$22.63	85.59%	\$19.37	\$42.00
		Schedule SNS-155	\$22.86	83.73%	\$19.14	\$42.00
		Schedule SNS-160	\$23.04	82.29%	\$18.96	\$42.00
		Schedule SNS-165	\$23.26	80.57%	\$18.74	\$42.00
		Schedule SNS-170	\$23.46	79.03%	\$18.54	\$42.00
		Schedule SNS-175	\$23.69	81.51%	\$19.31	\$43.00
		Schedule SNS-180	\$23.89	79.99%	\$19.11	\$43.00
		Schedule SNS-185	\$24.12	78.28%	\$18.88	\$43.00
		Schedule SNS-190	\$24.32	76.81%	\$18.68	\$43.00
		Schedule SNS-195	\$24.54	75.22%	\$18.46	\$43.00
		Schedule SNS-200	\$24.74	73.81%	\$18.26	\$43.00
		Schedule SNS-205	\$24.97	72.21%	\$18.03	\$43.00
		Schedule SNS-210	\$25.17	70.84%	\$17.83	\$43.00
		Schedule SNS-215	\$25.40	69.29%	\$17.60	\$43.00
North District						
78	Residential	Customer Charge	\$13.62	0.44%	\$0.06	\$13.68
		Energy Charge	\$0.15274	(4.21%)	(\$0.00643)	\$0.14631
79	Small General Service	Customer Charge	\$30.46	(31.55%)	-\$9.61	\$20.85
		Energy Charge	\$0.11878	18.52%	\$0.02199	\$0.14077
80	Large General Secondary	Customer Charge	\$92.61	(63.06%)	-\$58.40	\$34.21
		Energy Charge	\$0.00498	1160.50%	\$0.05779	\$0.06277
		Demand Charge	\$44.53	(48.60%)	(\$21.64)	\$22.89
80.1	Large General EV DCFC Secondary	Customer Charge	\$92.61	(63.06%)	-\$58.40	\$34.21
		Energy (LD < 41.283%)	\$0.15274	6.00%	\$0.00916	\$0.16190
		Energy (LD > 41.283%)	\$0.00498	1160.50%	\$0.05779	\$0.06277

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
		Demand Charge	\$44.53	(48.60%)	(\$21.64)	\$22.89
81	Large General Primary	Customer Charge	\$619.42	(96.55%)	-\$598.05	\$21.37
		Energy Charge	\$0.00488	932.59%	\$0.04551	\$0.05039
		Demand Charge	\$43.10	(35.03%)	(\$15.10)	\$28.00
82.1	Large General EV DCFC Primary	Customer Charge	\$619.42	(96.55%)	-\$598.05	\$21.37
		Energy (LD < 41.283%)	\$0.15274	8.37%	\$0.01279	\$0.16553
		Energy (LD > 41.283%)	\$0.00488	932.59%	\$0.04551	\$0.05039
		Demand Charge	\$43.10	(35.03%)	(\$15.10)	\$28.00
83	Replacement Energy	Energy Charge	\$0.02561	(17.44%)	(\$0.00447)	\$0.02114
86	Interruptible Power Secondary	Customer Charge	\$92.61			
		Energy Charge	\$0.37673			
88	Large General Net Requirements - Secondary	Customer Charge	\$92.61	(63.06%)	-\$58.40	\$34.21
		Energy Charge	\$0.00498	1160.50%	\$0.05779	\$0.06277
		Demand Charge	\$44.53	(48.60%)	(\$21.64)	\$22.89
91	Large General Net Requirements - Primary	Customer Charge	\$619.42			
		Energy Charge	\$0.00488			
		Demand Charge	\$43.10			
95	Large General Seasonal - Secondary	Customer Charge	\$92.61	(63.06%)	-\$58.40	\$34.21
		Energy Charge - S	\$0.00498	1160.50%	\$0.05779	\$0.06277
		Energy Charge - W	\$0.11878	(47.15%)	(\$0.05601)	\$0.06277
		Demand Charge	\$44.53	(48.60%)	(\$21.64)	\$22.89
98	Large General Seasonal - Primary	Customer Charge	\$619.42			
		Energy Charge - S	\$0.00488			
		Energy Charge - W	\$0.09355			
		Demand Charge	\$43.10			
113	Military - Partial All Requirements Primary	Customer Charge	\$668.42	(96.80%)	-\$647.05	\$21.37
		Energy Charge	\$0.00488	318.48%	\$0.01554	\$0.02042
		Demand Charge (Peak/Base)	\$39.66	(14.90%)	(\$5.91)	\$33.75
100	Outdoor Lighting Service	Schedule 41	\$37.78	(24.70%)	-\$9.33	\$28.45

Chugach Electric Association, Inc.

Proposed Rate Change

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet	Customer Class	Description	Current Base Tariff Rates	Change to Rates		Permanent Rates
				Percent	Amount	Proposed Base Tariff Rates
a		b	c	d	f	e
		Schedule 42	\$39.74	5.69%	\$2.26	\$42.00
		Schedule 43	\$44.81	(4.04%)	-\$1.81	\$43.00
		Schedule 44	\$55.69	(12.01%)	-\$6.69	\$49.00
		Schedule 45	\$101.61	(2.57%)	-\$2.61	\$99.00
102	Street Lights	Schedule 60	\$37.78	(24.70%)	-\$9.33	\$28.45
		Schedule 61	\$39.74	5.69%	\$2.26	\$42.00
		Schedule 62	\$44.81	(4.04%)	-\$1.81	\$43.00
		Schedule 63	\$55.69	(12.01%)	-\$6.69	\$49.00
		Schedule 64	\$101.61	(2.57%)	-\$2.61	\$99.00

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates Revenue Requirement	Difference	Percent Difference
a	b	c	d	e	f	g	h	i
Wholesale								
99	Seward Electric	Customer Bills	24	\$150.00	\$3,600			
		kWh Sales	60,663,836	\$0.01679	\$1,018,690			
		kW	103,886	\$16.84	\$1,749,527			
	Total Wholesale	Total			\$2,771,817			
Chugach Retail								
South District								
84	Residential	Customer Bills	869,061	\$13.68	\$11,888,754			
		kWh Sales	472,703,904	\$0.14631	\$69,160,109			
		Total			\$81,048,864			
86	Small General Service	Customer Bills	101,014	\$20.85	\$2,106,142			
		kWh Sales	104,538,402	\$0.10999	\$11,497,994			
		Total			\$13,604,136			
87	Large General Service - Secondary	Customer Bills	17,056	\$34.21	\$583,486			South
		kWh Sales	400,732,052	\$0.06277	\$25,155,115			North
		kW	1,016,859	\$22.89	\$23,275,292			Total
		Total			\$49,013,893			
87.1	Large General Service - Primary	Customer Bills	157	\$21.37	\$3,355			
		kWh Sales	29,243,295	\$0.05039	\$1,473,583			
		kW	55,927	\$28.00	\$1,565,966			South
		Total			\$3,042,904			North
87.1.1	Large General Service - Secondary - DCFC	Customer Bills	12	\$34.21	\$411			
		kWh Sales	5,854	\$0.14318	\$838			
		kWh Sales	0	\$0.06277	\$0			
		kW	0	\$22.89	\$0			
		Total			\$1,249			
87.1.2	Large General Service - Primary - DCFC	Customer Bills	0	\$21.37	\$0			
		kWh Sales	0	\$0.14639	\$0			
		kWh Sales	0	\$0.05039	\$0			
		kW	0	\$22.89	\$0			
		Total			\$0			
89.1	Large General Service - Combined Metering Primary	Customer Bills	60	\$150.00	\$9,000			
		kWh Sales	27,215,400	\$0.05039	\$1,371,396			
		kW	50,350	\$28.00	\$1,409,799			
		Total			\$2,790,195			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates		Percent Difference
						Revenue Requirement	Difference	
a	b	c	d	e	f	g	h	i
89.2	Economic Viability Rate	Customer Bills	0	\$150.00	\$0			
		kWh Sales	0	\$0.00000	\$0			
		kW	0	\$0.00	\$0			
		Total			\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates		Percent Difference
						Revenue Requirement	Difference	
a	b	c	d	e	f	g	h	i
89.4	Standby and Buyback Service - Distribution Service Residential	Customer Bills	0	\$13.68	\$0			
		kWh Sales	0	\$0.06513	\$0			
					\$0			
	Small General Service	Customer Bills	0	\$20.85	\$0			
		kWh Sales	0	\$0.04266	\$0			
					\$0			
	Large General Service - Secondary	Customer Bills	41	\$34.21	\$1,403			
		kWh Sales	2,048,040	\$0.01583	\$32,427			
		kW Sales	10,485	\$11.46	\$120,109			
					\$153,939			
	Large General Service - Primary	Customer Bills	0	\$21.37	\$0			
		Customer Bills	0	\$150.00	\$0			
		kWh Sales	0	\$0.01630	\$0			
		kW Sales	0	\$11.41	\$0			
					\$0			
	34.5 kV Service	Customer Bills	12	\$150.00	\$1,800			
89.4	Standby and Buyback Service - Subtransmission Service Residential	kWh Sales	0	\$0.00374	\$0			
	Small General Service	kWh Sales	0	\$0.00271	\$0			
	Large General Service - Secondary	kWh Sales	2,048,040	\$0.00002	\$44			
		kW Sales	10,485	\$0.78	\$8,181			
					\$8,226			
	Large General Service - Primary	kWh Sales	0	\$0.00002	\$0			
		kW Sales	0	\$0.86	\$0			
					\$0			
	34.5kV Service	kWh Sales	194,588	\$0.00002	\$4			
		kW Sales	2,098	\$0.86	\$1,796			
					\$1,800			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates	Difference	Percent Difference
						Revenue Requirement		
a	b	c	d	e	f	g	h	i
89.4	Standby and Buyback Service - Transmission Service Residential	kWh Sales	0	\$0.01815	\$0			
	Small General Service	kWh Sales	0	\$0.01285	\$0			
	Large General Service - Secondary	kWh Sales	2,048,040	\$0.00119	\$2,441			
		kW Sales	9,306	\$3.38	\$31,466			
					\$33,908			
	Large General Service - Primary	kWh Sales	0	\$0.00124	\$0			
		kW Sales	0	\$3.66	\$0			
					\$0			
	34.5 kV Service	kWh Sales	194,588	\$0.00124	\$240			
		kW Sales	1,544	\$3.66	\$5,657			
					\$5,898			
89.4.1	Standby and Buyback Service - Generation Service Residential	kWh Sales	0	\$0.05935	\$0			
	Small General	kWh Sales	0	\$0.04657	\$0			
	Large General Service - Secondary	kWh Sales	2,048,040	\$0.03473	\$71,136			
		kW Sales	9,306	\$8.18	\$76,144			
					\$147,280			
	Large General Service - Primary	kWh Sales	0	\$0.03573	\$0.00000			
		kW Sales	0	\$8.75	\$0.00			
					\$0.00			
	34.5 kV Service	kWh Sales	194,588	\$0.03573	\$6,953			
		kW Sales	1,544	\$8.75	\$13,506			
					\$20,459			
Total Standby Buyback					\$373,309			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates		Percent Difference
						Revenue Requirement	Difference	
a	b	c	d	e	f	g	h	i
Lighting								
78	Outdoor Area Lighting Service	Schedule 89	84	\$28.45	\$2,390			
	Installation on Existing Wood Pole	Schedule 91	60	\$42.00	\$2,520			
		Schedule 93	192	\$43.00	\$8,256			
		Schedule 95	220	\$49.00	\$10,780			
		Schedule OEW-045	0	\$28.45	\$0			
		Schedule OEW-050	0	\$28.45	\$0			
		Schedule OEW-055	364	\$28.45	\$10,355			
		Schedule OEW-060	0	\$28.45	\$0			
		Schedule OEW-065	0	\$28.45	\$0			
		Schedule OEW-070	0	\$28.45	\$0			
		Schedule OEW-075	0	\$28.45	\$0			
		Schedule OEW-080	0	\$28.45	\$0			
		Schedule OEW-085	0	\$28.45	\$0			
		Schedule OEW-090	0	\$28.45	\$0			
78.1		Schedule OEW-095	0	\$28.45	\$0			
		Schedule OEW-100	0	\$28.45	\$0			
		Schedule OEW-105	0	\$28.45	\$0			
		Schedule OEW-110	204	\$28.45	\$5,803			
		Schedule OEW-115	0	\$28.45	\$0			
		Schedule OEW-120	0	\$28.45	\$0			
		Schedule OEW-125	0	\$28.45	\$0			
		Schedule OEW-130	0	\$28.45	\$0			
		Schedule OEW-135	0	\$28.45	\$0			
		Schedule OEW-140	12	\$28.45	\$341			
		Schedule OEW-145	0	\$28.45	\$0			
		Schedule OEW-150	0	\$42.00	\$0			
78.1.1		Schedule OEW-155	0	\$42.00	\$0			
		Schedule OEW-160	0	\$42.00	\$0			
		Schedule OEW-165	0	\$42.00	\$0			
		Schedule OEW-170	0	\$42.00	\$0			
		Schedule OEW-175	0	\$43.00	\$0			
		Schedule OEW-180	0	\$43.00	\$0			
		Schedule OEW-185	0	\$43.00	\$0			
		Schedule OEW-190	0	\$43.00	\$0			
		Schedule OEW-195	0	\$43.00	\$0			
		Schedule OEW-200	0	\$43.00	\$0			
		Schedule OEW-205	0	\$43.00	\$0			
		Schedule OEW-210	0	\$43.00	\$0			
		Schedule OEW-215	0	\$43.00	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Permanent Rates		Difference	Percent Difference
					Revenue Under Proposed Rates	Revenue Requirement		
a	b	c	d	e	f	g	h	i
			0					
78.2	Outdoor Area Lighting Service	Schedule 90	86	\$28.45	\$2,446			
	Installation on New Wood Pole	Schedule 92	84	\$42.00	\$3,528			
		Schedule 94	243	\$43.00	\$10,449			
		Schedule 96	146	\$49.00	\$7,154			
		Schedule ONW-045	0	\$28.45	\$0			
		Schedule ONW-050	0	\$28.45	\$0			
		Schedule ONW-055	168	\$28.45	\$4,779			
		Schedule ONW-060	0	\$28.45	\$0			
		Schedule ONW-065	0	\$28.45	\$0			
		Schedule ONW-070	0	\$28.45	\$0			
		Schedule ONW-075	0	\$28.45	\$0			
		Schedule ONW-080	0	\$28.45	\$0			
		Schedule ONW-085	0	\$28.45	\$0			
		Schedule ONW-090	0	\$28.45	\$0			
78.3		Schedule ONW-095	0	\$28.45	\$0			
		Schedule ONW-100	0	\$28.45	\$0			
		Schedule ONW-105	0	\$28.45	\$0			
		Schedule ONW-110	118	\$28.45	\$3,357			
		Schedule ONW-115	0	\$28.45	\$0			
		Schedule ONW-120	0	\$28.45	\$0			
		Schedule ONW-125	0	\$28.45	\$0			
		Schedule ONW-130	0	\$28.45	\$0			
		Schedule ONW-135	0	\$28.45	\$0			
		Schedule ONW-140	0	\$28.45	\$0			
		Schedule ONW-145	0	\$28.45	\$0			
		Schedule ONW-150	0	\$42.00	\$0			
78.4		Schedule ONW-155	0	\$42.00	\$0			
		Schedule ONW-160	0	\$42.00	\$0			
		Schedule ONW-165	0	\$42.00	\$0			
		Schedule ONW-170	0	\$42.00	\$0			
		Schedule ONW-175	0	\$43.00	\$0			
		Schedule ONW-180	0	\$43.00	\$0			
		Schedule ONW-185	0	\$43.00	\$0			
		Schedule ONW-190	0	\$43.00	\$0			
		Schedule ONW-195	0	\$43.00	\$0			
		Schedule ONW-200	0	\$43.00	\$0			
		Schedule ONW-205	0	\$43.00	\$0			
		Schedule ONW-210	0	\$43.00	\$0			
		Schedule ONW-215	0	\$43.00	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Permanent Rates		Difference	Percent Difference
					Revenue Under Proposed Rates	Revenue Requirement		
a	b	c	d	e	f	g	h	i
			0					
80	Street Lights	Schedule 60	2,232	\$28.45	\$63,494			
	Installation on Existing Wood Pole	Schedule 62	528	\$43.00	\$22,704			
		Schedule 64	493	\$49.00	\$24,157			
		Schedule SEW-045	0	\$28.45	\$0			
		Schedule SEW-050	0	\$28.45	\$0			
		Schedule SEW-055	3,360	\$28.45	\$95,582			
		Schedule SEW-060	0	\$28.45	\$0			
		Schedule SEW-065	0	\$28.45	\$0			
		Schedule SEW-070	12	\$28.45	\$341			
		Schedule SEW-075	0	\$28.45	\$0			
		Schedule SEW-080	0	\$28.45	\$0			
		Schedule SEW-085	0	\$28.45	\$0			
		Schedule SEW-090	0	\$28.45	\$0			
80.1		Schedule SEW-095	0	\$28.45	\$0			
		Schedule SEW-100	0	\$28.45	\$0			
		Schedule SEW-105	0	\$28.45	\$0			
		Schedule SEW-110	2,040	\$28.45	\$58,032			
		Schedule SEW-115	0	\$28.45	\$0			
		Schedule SEW-120	0	\$28.45	\$0			
		Schedule SEW-125	0	\$28.45	\$0			
		Schedule SEW-130	0	\$28.45	\$0			
		Schedule SEW-135	0	\$28.45	\$0			
		Schedule SEW-140	0	\$28.45	\$0			
		Schedule SEW-145	0	\$28.45	\$0			
		Schedule SEW-150	0	\$42.00	\$0			
80.1.1		Schedule SEW-155	0	\$42.00	\$0			
		Schedule SEW-160	0	\$42.00	\$0			
		Schedule SEW-165	0	\$42.00	\$0			
		Schedule SEW-170	0	\$42.00	\$0			
		Schedule SEW-175	0	\$43.00	\$0			
		Schedule SEW-180	0	\$43.00	\$0			
		Schedule SEW-185	0	\$43.00	\$0			
		Schedule SEW-190	0	\$43.00	\$0			
		Schedule SEW-195	0	\$43.00	\$0			
		Schedule SEW-200	0	\$43.00	\$0			
		Schedule SEW-205	0	\$43.00	\$0			
		Schedule SEW-210	0	\$43.00	\$0			
		Schedule SEW-215	0	\$43.00	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Permanent Rates		Difference	Percent Difference
					Revenue Under Proposed Rates	Revenue Requirement		
a	b	c	d	e	f	g	h	i
			0					
80.2	Street Lights	Schedule 61	2,006	\$28.45	\$57,065			
	Installation on New Wood Pole	Schedule 63	523	\$43.00	\$22,489			
		Schedule 65	384	\$49.00	\$18,816			
		Schedule SNW-045	0	\$28.45	\$0			
		Schedule SNW-050	0	\$28.45	\$0			
		Schedule SNW-055	4,731	\$28.45	\$134,583			
		Schedule SNW-060	0	\$28.45	\$0			
		Schedule SNW-065	0	\$28.45	\$0			
		Schedule SNW-070	0	\$28.45	\$0			
		Schedule SNW-075	0	\$28.45	\$0			
		Schedule SNW-080	0	\$28.45	\$0			
		Schedule SNW-085	0	\$28.45	\$0			
		Schedule SNW-090	0	\$28.45	\$0			
80.3		Schedule SNW-095	0	\$28.45	\$0			
		Schedule SNW-100	0	\$28.45	\$0			
		Schedule SNW-105	0	\$28.45	\$0			
		Schedule SNW-110	2,002	\$28.45	\$56,951			
		Schedule SNW-115	0	\$28.45	\$0			
		Schedule SNW-120	0	\$28.45	\$0			
		Schedule SNW-125	0	\$28.45	\$0			
		Schedule SNW-130	0	\$28.45	\$0			
		Schedule SNW-135	0	\$28.45	\$0			
		Schedule SNW-140	12	\$28.45	\$341			
		Schedule SNW-145	0	\$28.45	\$0			
		Schedule SNW-150	0	\$42.00	\$0			
80.4		Schedule SNW-155	0	\$42.00	\$0			
		Schedule SNW-160	0	\$42.00	\$0			
		Schedule SNW-165	0	\$42.00	\$0			
		Schedule SNW-170	0	\$42.00	\$0			
		Schedule SNW-175	0	\$43.00	\$0			
		Schedule SNW-180	0	\$43.00	\$0			
		Schedule SNW-185	0	\$43.00	\$0			
		Schedule SNW-190	0	\$43.00	\$0			
		Schedule SNW-195	0	\$43.00	\$0			
		Schedule SNW-200	0	\$43.00	\$0			
		Schedule SNW-205	0	\$43.00	\$0			
		Schedule SNW-210	0	\$43.00	\$0			
		Schedule SNW-215	0	\$43.00	\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates		Percent Difference
						Revenue Requirement	Difference	
a	b	c	d	e	f	g	h	i
			0					
81	Street Lights	Schedule 70	6,100	\$28.45	\$173,527			
	Installation on Steel, Metal, Non-Wood Poles	Schedule 71	2,040	\$43.00	\$87,720			
		Schedule 72	132	\$49.00	\$6,468			
		Schedule SNS-045	0	\$28.45	\$0			
		Schedule SNS-050	0	\$28.45	\$0			
		Schedule SNS-055	21,172	\$28.45	\$602,281			
		Schedule SNS-060	0	\$28.45	\$0			
		Schedule SNS-065	0	\$28.45	\$0			
		Schedule SNS-070	2,400	\$28.45	\$68,273			
		Schedule SNS-075	0	\$28.45	\$0			
		Schedule SNS-080	0	\$28.45	\$0			
		Schedule SNS-085	0	\$28.45	\$0			
		Schedule SNS-090	0	\$28.45	\$0			
81.1		Schedule SNS-095	0	\$28.45	\$0			
		Schedule SNS-100	0	\$28.45	\$0			
		Schedule SNS-105	0	\$28.45	\$0			
		Schedule SNS-110	6,216	\$28.45	\$176,827			
		Schedule SNS-115	0	\$28.45	\$0			
		Schedule SNS-120	0	\$28.45	\$0			
		Schedule SNS-125	0	\$28.45	\$0			
		Schedule SNS-130	0	\$28.45	\$0			
		Schedule SNS-135	0	\$28.45	\$0			
		Schedule SNS-140	168	\$28.45	\$4,779			
		Schedule SNS-145	0	\$28.45	\$0			
		Schedule SNS-150	0	\$42.00	\$0			
81.1.1		Schedule SNS-155	0	\$42.00	\$0			
		Schedule SNS-160	0	\$42.00	\$0			
		Schedule SNS-165	0	\$42.00	\$0			
		Schedule SNS-170	0	\$42.00	\$0			
		Schedule SNS-175	0	\$43.00	\$0			
		Schedule SNS-180	0	\$43.00	\$0			
		Schedule SNS-185	0	\$43.00	\$0			
		Schedule SNS-190	0	\$43.00	\$0			
		Schedule SNS-195	0	\$43.00	\$0			
		Schedule SNS-200	0	\$43.00	\$0			
		Schedule SNS-205	0	\$43.00	\$0			
		Schedule SNS-210	0	\$43.00	\$0			
		Schedule SNS-215	0	\$43.00	\$0			
Total Lighting			58,532		\$1,746,589			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Permanent Rates		Difference	Percent Difference
					Revenue Under Proposed Rates	Revenue Requirement		
a	b	c	d	e	f	g	h	i
Total South Retail					\$151,621,140			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates		Percent Difference
						Revenue Requirement	Difference	
a	b	c	d	e	f	g	h	i
Chugach Retail								
North District								
78	Residential	Customer Charge	291,934	\$13.68	\$3,993,657			
		Energy Charge	118,693,238	\$0.14631	\$17,365,707			
		Subtotal			\$21,359,364			
79	Small General Service	Customer Charge	63,798	\$20.85	\$1,330,188			
		Energy Charge	79,828,882	\$0.14077	\$11,237,710			
		Subtotal			\$12,567,898			
80	Large General Secondary	Customer Charge	11,613	\$34.21	\$397,281			
		Energy Charge	458,702,895	\$0.06277	\$28,794,114			
		Demand Charge	1,124,939	\$22.89	\$25,749,170			
		Subtotal			\$54,940,564			
80.1	Large General EV DCFC Secondary	Customer Charge	0	\$34.21	\$0			
		Energy (LD < 41.283%)	0	\$0.16190	\$0			
		Energy (LD > 41.283%)	0	\$0.06277	\$0			
		Demand Charge	0	\$22.89	\$0			
		Subtotal			\$0			
81	Large General Primary	Customer Charge	238	\$21.37	\$5,086			
		Energy Charge	63,963,960	\$0.05039	\$3,223,173			
		Demand Charge	127,946	\$28.00	\$3,582,478			
		Subtotal			\$6,810,738			
82.1	Large General EV DCFC Primary	Customer Charge	0	\$21.37	\$0			
		Energy (LD < 39.93%)	0	\$0.16553	\$0			
		Energy (LD > 39.93%)	0	\$0.05039	\$0			
		Demand Charge	0	\$28.00	\$0			
		Subtotal			\$0			
86	Interruptible Power Secondary	Customer Charge	12	\$0.00	\$0			
		Energy Charge	916,800	\$0.00000	\$0			
		Subtotal			\$0			
88	Large General Net Requirements - Secondary	Customer Charge	35	\$34.21	\$1,197			
		Energy Charge	338,600	\$0.06277	\$21,255			
		Demand Charge	997	\$22.89	\$22,820			
		Subtotal			\$45,272			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates	Difference	Percent Difference
						Revenue Requirement		
a	b	c	d	e	f	g	h	i
91	Large General Net Requirements - Primary	Customer Charge	0	\$0.00	\$0			
		Energy Charge	0	\$0.00000	\$0			
		Demand Charge	0	\$0.00	\$0			
		Subtotal			\$0			

Chugach Electric Association, Inc.

Validation of Revenue from New Rates

Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class	Billing Component	Adjusted Determinants	Proposed Rates	Revenue Under Proposed Rates	Permanent Rates		Percent Difference
						Revenue Requirement	Difference	
a	b	c	d	e	f	g	h	i
95	Large General Seasonal - Secondary	Customer Charge	62	\$34.21	\$2,121			
		Energy Charge - S	238,077	\$0.06277	\$14,945			
		Energy Charge - W	65,571	\$0.06277	\$4,116			
		Demand Charge	2,501	\$22.89	\$57,252			
		Subtotal			\$78,434			
98	Large General Seasonal - Primary	Customer Charge	0	\$0.00	\$0			
		Energy Charge - S	0	\$0.00000	\$0			
		Energy Charge - W	0	\$0.00000	\$0			
		Demand Charge	0	\$0.00	\$0			
		Subtotal			\$0			
113	Military - Partial All Requirements Primary	Customer Charge	24	\$21.37	\$513			
		Energy Charge	136,893,591	\$0.02042	\$2,795,638			
		Demand Charge	278,212	\$33.75	\$9,389,640			
		Subtotal			\$12,185,790			
100	Outdoor Lighting	Schedule 41	895	\$28.45	\$25,460			
		Schedule 42	60	\$42.00	\$2,520			
		Schedule 43	3,173	\$43.00	\$136,439			
		Schedule 44	1,369	\$49.00	\$67,081			
		Schedule 45	0	\$99.00	\$0			
102	Street Lights	Schedule 60	3,420	\$28.45	\$97,289			
		Schedule 61	0	\$42.00	\$0			
		Schedule 62	29,448	\$43.00	\$1,266,264			
		Schedule 63	5,292	\$49.00	\$259,308			
		Schedule 64	36	\$99.00	\$3,564			
		Subtotal	43,693		\$1,857,925		\$3,604,514	
Total North Retail					\$109,845,985			
Total Retail, North and South					\$261,467,124			
Total Retail and Wholesale					\$264,238,941	\$264,407,005	(\$168,064)	(0.06%)

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Billing Determinants			Current Rates					Proposed Base Rates					Percent	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Bill Impact	Difference
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Residential			\$8.00	\$0.13508	---	\$0.06867	---	\$13.68	\$0.14631	---	\$0.06867	---	---	---
200	---	---	\$8.00	\$27.02	---	\$13.73	\$48.75	\$13.68	\$29.26	---	\$13.73	\$56.67	\$7.93	16.3%
500	---	---	\$8.00	\$67.54	---	\$34.33	\$109.87	\$13.68	\$73.15	---	\$34.33	\$121.17	\$11.29	10.3%
600	---	---	\$8.00	\$81.05	---	\$41.20	\$130.25	\$13.68	\$87.78	---	\$41.20	\$142.66	\$12.42	9.5%
1,000	---	---	\$8.00	\$135.08	---	\$68.67	\$211.75	\$13.68	\$146.31	---	\$68.67	\$228.65	\$16.91	8.0%
1,500	---	---	\$8.00	\$202.62	---	\$103.00	\$313.62	\$13.68	\$219.46	---	\$103.00	\$336.14	\$22.52	7.2%
2,000	---	---	\$8.00	\$270.16	---	\$137.33	\$415.49	\$13.68	\$292.61	---	\$137.33	\$443.63	\$28.13	6.8%
Small General Service			\$17.00	\$0.09670	---	\$0.06867	---	\$20.85	\$0.10999	---	\$0.06867	---	---	---
500	---	---	\$17.00	\$48.35	---	\$34.33	\$99.68	\$20.85	\$54.99	---	\$34.33	\$110.18	\$10.49	10.5%
750	---	---	\$17.00	\$72.53	---	\$51.50	\$141.02	\$20.85	\$82.49	---	\$51.50	\$154.84	\$13.82	9.8%
1,000	---	---	\$17.00	\$96.70	---	\$68.67	\$182.37	\$20.85	\$109.99	---	\$68.67	\$199.50	\$17.14	9.4%
1,250	---	---	\$17.00	\$120.88	---	\$85.83	\$223.71	\$20.85	\$137.49	---	\$85.83	\$244.17	\$20.46	9.1%
1,500	---	---	\$17.00	\$145.05	---	\$103.00	\$265.05	\$20.85	\$164.98	---	\$103.00	\$288.83	\$23.78	9.0%
2,000	---	---	\$17.00	\$193.40	---	\$137.33	\$347.73	\$20.85	\$219.98	---	\$137.33	\$378.16	\$30.43	8.7%
3,000	---	---	\$17.00	\$290.10	---	\$206.00	\$513.10	\$20.85	\$329.96	---	\$206.00	\$556.81	\$43.71	8.5%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

kWh	kW	LF	Current Rates					Proposed Base Rates					Percent	
			Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Difference	Difference
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Large General Service - Primary			\$55.00	\$0.04964	\$22.73	\$0.06826	---	\$21.37	\$0.05039	\$28.00	\$0.06826	---	---	---
223,200	750	40.0%	\$55.00	\$11,080	\$17,048	\$15,235	\$43,417	\$21.37	\$11,247	\$21,000	\$15,235	\$47,503	\$4,086	9.4%
279,000	750	50.0%	\$55.00	\$13,850	\$17,048	\$19,043	\$49,995	\$21.37	\$14,059	\$21,000	\$19,043	\$54,124	\$4,128	8.3%
334,800	750	60.0%	\$55.00	\$16,619	\$17,048	\$22,852	\$56,574	\$21.37	\$16,871	\$21,000	\$22,852	\$60,744	\$4,170	7.4%
390,600	750	70.0%	\$55.00	\$19,389	\$17,048	\$26,661	\$63,153	\$21.37	\$19,683	\$21,000	\$26,661	\$67,365	\$4,212	6.7%
446,400	750	80.0%	\$55.00	\$22,159	\$17,048	\$30,470	\$69,731	\$21.37	\$22,494	\$21,000	\$30,470	\$73,985	\$4,254	6.1%
502,200	750	90.0%	\$55.00	\$24,929	\$17,048	\$34,278	\$76,310	\$21.37	\$25,306	\$21,000	\$34,278	\$80,606	\$4,296	5.6%
558,000	750	100.0%	\$55.00	\$27,699	\$17,048	\$38,087	\$82,888	\$21.37	\$28,118	\$21,000	\$38,087	\$87,226	\$4,338	5.2%
Large General Service - Secondary			\$55.00	\$0.04775	\$21.98	\$0.06867	---	\$34.21	\$0.06277	\$22.89	\$0.06867	---	---	---
20,832	70	40.0%	\$55.00	\$995	\$1,539	\$1,430	\$4,019	\$34.21	\$1,308	\$1,602	\$1,430	\$4,375	\$356	8.9%
26,040	70	50.0%	\$55.00	\$1,243	\$1,539	\$1,788	\$4,625	\$34.21	\$1,635	\$1,602	\$1,788	\$5,059	\$434	9.4%
31,248	70	60.0%	\$55.00	\$1,492	\$1,539	\$2,146	\$5,231	\$34.21	\$1,962	\$1,602	\$2,146	\$5,744	\$512	9.8%
36,456	70	70.0%	\$55.00	\$1,741	\$1,539	\$2,503	\$5,838	\$34.21	\$2,288	\$1,602	\$2,503	\$6,428	\$591	10.1%
41,664	70	80.0%	\$55.00	\$1,989	\$1,539	\$2,861	\$6,444	\$34.21	\$2,615	\$1,602	\$2,861	\$7,113	\$669	10.4%
46,872	70	90.0%	\$55.00	\$2,238	\$1,539	\$3,219	\$7,050	\$34.21	\$2,942	\$1,602	\$3,219	\$7,797	\$747	10.6%
52,080	70	100.0%	\$55.00	\$2,487	\$1,539	\$3,576	\$7,657	\$34.21	\$3,269	\$1,602	\$3,576	\$8,482	\$825	10.8%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Schedule	Lamp	Average Mo.	Current Rates			Proposed Rates			Percent	
	Wattage	kWh	Base Rate	COPA/BRU-CC	Total Bill	Base Rate	COPA/BRU-CC	Total Bill	Difference	Difference
Outdoor Area Lighting Service (Sheet 78)			\$0.06867			\$0.06867				
Installation on Existing Pole										
Schedule 89: 150-watt lamp	150	53	\$35.38	\$3.66	\$39.04	\$28.45	\$3.66	\$32.10	-\$6.93	-17.8%
Schedule 91: 175-watt lamp	175	62	\$36.47	\$4.27	\$40.74	\$42.00	\$4.27	\$46.27	\$5.53	13.6%
Schedule 93: 250-watt lamp	250	89	\$39.60	\$6.10	\$45.70	\$43.00	\$6.10	\$49.10	\$3.40	7.4%
Schedule 95: 400-watt lamp	400	142	\$46.02	\$9.75	\$55.77	\$49.00	\$9.75	\$58.75	\$2.98	5.3%
Schedule OEW-070	70	25	\$31.84	\$1.71	\$33.55	\$28.45	\$1.71	\$30.15	-\$3.39	-10.1%
Outdoor Area Lighting Service (Sheet 78.1)										
Installation on Existing Pole										
Schedule OEW-140	140	50	\$34.84	\$3.41	\$38.25	\$28.45	\$3.41	\$31.86	-\$6.39	-16.7%
Outdoor Area Lighting Service (Sheet 78.2)										
Installation on New Pole										
Schedule 90: 150-watt lamp	150	53	\$48.63	\$3.66	\$52.29	\$28.45	\$3.66	\$32.10	-\$20.18	-38.6%
Schedule 92: 175-watt lamp	175	62	\$49.71	\$4.27	\$53.98	\$42.00	\$4.27	\$46.27	-\$7.71	-14.3%
Schedule 94: 250-watt lamp	250	89	\$52.86	\$6.10	\$58.96	\$43.00	\$6.10	\$49.10	-\$9.86	-16.7%
Schedule 96: 400-watt lamp	400	142	\$59.28	\$9.75	\$69.03	\$49.00	\$9.75	\$58.75	-\$10.28	-14.9%
Street Lights - Wood Poles (Sheet 80)										
Installation on Existing Pole										
Schedule 60: 150-watt lamp	150	53	\$35.38	\$3.66	\$39.04	\$28.45	\$3.66	\$32.10	-\$6.93	-17.8%
Schedule 62: 250-watt lamp	250	89	\$39.60	\$6.10	\$45.70	\$43.00	\$6.10	\$49.10	\$3.40	7.4%
Schedule 64: 400-watt lamp	400	142	\$46.02	\$9.75	\$55.77	\$49.00	\$9.75	\$58.75	\$2.98	5.3%
Schedule SEW-070	70	25	\$31.87	\$1.71	\$33.58	\$28.45	\$1.71	\$30.15	-\$3.42	-10.2%
Street Lights - Wood Poles (Sheet 80.2)										
Installation on New Pole										
Schedule 61: 150-watt lamp	150	53	\$48.63	\$3.66	\$52.29	\$28.45	\$3.66	\$32.10	-\$20.18	-38.6%
Schedule 63: 250-watt lamp	250	89	\$52.85	\$6.10	\$58.95	\$43.00	\$6.10	\$49.10	-\$9.85	-16.7%
Schedule 65: 400-watt lamp	400	142	\$59.28	\$9.75	\$69.03	\$49.00	\$9.75	\$58.75	-\$10.28	-14.9%

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach South Retail
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Schedule	Lamp	Average Mo.	Current Rates			Proposed Rates			Percent	
	Wattage	kWh	Base Rate	Fuel / PP	Total Bill	Base Rate	Fuel / PP	Total Bill	Difference	Difference
Street Lights - Steel, Metal, Non-Wood Poles (Sheet 81)										
Installation on New Pole										
Schedule 70: 150-watt lamp	150	53	\$22.77	\$3.66	\$26.43	\$28.45	\$3.66	\$32.10	\$5.68	21.5%
Schedule 71: 250-watt lamp	250	89	\$26.99	\$6.10	\$33.09	\$43.00	\$6.10	\$49.10	\$16.01	48.4%
Schedule 72: 400-watt lamp	400	142	\$33.34	\$9.75	\$43.09	\$49.00	\$9.75	\$58.75	\$15.66	36.3%
Schedule SNS-070	70	25	\$19.25	\$1.71	\$20.96	\$28.45	\$1.71	\$30.15	\$9.20	43.9%

Street Lights - Steel, Metal, Non-Wood Poles (Sheet 81.1)

Installation on New Pole										
Schedule SNS-140	140	50	\$22.21	\$3.41	\$25.62	\$28.45	\$3.41	\$31.86	\$6.24	24.3%

Monthly average kWh by unit = ((lamp wattage / 1000) x 4,261 annual hours of darkness) / 12.

Annual hours of darkness: 4,261

Chugach Electric Association, Inc.
Anchorage, Alaska

Customer Bill Impact - Chugach North Retail

Permanent Rates

Billing Determinants			Current Rates					Proposed Base Rates					Percent	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Bill Impact	Difference
Residential			\$13.62	\$0.15274	---	\$0.03273	---	\$13.68	\$0.14631	---	\$0.03273	---	---	---
200	---	---	\$13.62	\$30.55	---	\$6.55	\$50.71	\$13.68	\$29.26	---	\$6.55	\$49.49	(\$1.23)	(2.4%)
500	---	---	\$13.62	\$76.37	---	\$16.37	\$106.36	\$13.68	\$73.15	---	\$16.37	\$103.20	(\$3.16)	(3.0%)
600	---	---	\$13.62	\$91.64	---	\$19.64	\$124.90	\$13.68	\$87.78	---	\$19.64	\$121.10	(\$3.80)	(3.0%)
1,000	---	---	\$13.62	\$152.74	---	\$32.73	\$199.09	\$13.68	\$146.31	---	\$32.73	\$192.72	(\$6.37)	(3.2%)
1,500	---	---	\$13.62	\$229.11	---	\$49.10	\$291.83	\$13.68	\$219.46	---	\$49.10	\$282.24	(\$9.59)	(3.3%)
2,000	---	---	\$13.62	\$305.48	---	\$65.47	\$384.57	\$13.68	\$292.61	---	\$65.47	\$371.76	(\$12.81)	(3.3%)
Small General Service			\$30.46	\$0.11878	---	\$0.03273	---	\$20.85	\$0.14077	---	\$0.03273	---	---	---
500	---	---	\$30.46	\$59.39	---	\$16.37	\$106.22	\$20.85	\$70.39	---	\$16.37	\$107.60	\$1.39	1.3%
750	---	---	\$30.46	\$89.09	---	\$24.55	\$144.10	\$20.85	\$105.58	---	\$24.55	\$150.98	\$6.88	4.8%
1,000	---	---	\$30.46	\$118.78	---	\$32.73	\$181.97	\$20.85	\$140.77	---	\$32.73	\$194.36	\$12.38	6.8%
1,250	---	---	\$30.46	\$148.48	---	\$40.92	\$219.85	\$20.85	\$175.97	---	\$40.92	\$237.73	\$17.88	8.1%
1,500	---	---	\$30.46	\$178.17	---	\$49.10	\$257.73	\$20.85	\$211.16	---	\$49.10	\$281.11	\$23.38	9.1%
2,000	---	---	\$30.46	\$237.56	---	\$65.47	\$333.49	\$20.85	\$281.54	---	\$65.47	\$367.86	\$34.37	10.3%
3,000	---	---	\$30.46	\$356.34	---	\$98.20	\$485.00	\$20.85	\$422.32	---	\$98.20	\$541.37	\$56.37	11.6%
Large General Service - Secondary			\$92.61	\$0.00498	\$44.53	\$0.03273	---	\$34.21	\$0.06277	\$22.89	\$0.03273	---	---	---
20,832	70	40.0%	\$92.61	\$104	\$3,117	\$682	\$3,995	\$34.21	\$1,308	\$1,602	\$682	\$3,626	(\$369)	(9.2%)
26,040	70	50.0%	\$92.61	\$130	\$3,117	\$852	\$4,192	\$34.21	\$1,635	\$1,602	\$852	\$4,123	(\$68)	(1.6%)
31,248	70	60.0%	\$92.61	\$156	\$3,117	\$1,023	\$4,388	\$34.21	\$1,962	\$1,602	\$1,023	\$4,621	\$233	5.3%
36,456	70	70.0%	\$92.61	\$182	\$3,117	\$1,193	\$4,585	\$34.21	\$2,288	\$1,602	\$1,193	\$5,118	\$534	11.6%
41,664	70	80.0%	\$92.61	\$207	\$3,117	\$1,364	\$4,781	\$34.21	\$2,615	\$1,602	\$1,364	\$5,616	\$835	17.5%
46,872	70	90.0%	\$92.61	\$233	\$3,117	\$1,534	\$4,977	\$34.21	\$2,942	\$1,602	\$1,534	\$6,113	\$1,136	22.8%
52,080	70	100.0%	\$92.61	\$259	\$3,117	\$1,705	\$5,174	\$34.21	\$3,269	\$1,602	\$1,705	\$6,610	\$1,437	27.8%

Billing Determinants			Current Rates					Proposed Base Rates					Percent	
kWh	kW	LF	Customer	Energy	Demand	COPA/BRU-CC	Total Bill	Customer	Energy	Demand	COPA/BRU-CC	Total	Bill Impact	Difference
Large General Service - Primary			\$619.42	\$0.00488	\$43.10	\$0.03232	---	\$21.37	\$0.05039	\$28.00	\$0.03232	---	---	---
223,200	750	40.0%	\$619.42	\$1,089	\$32,325	\$7,215	\$41,248	\$21.37	\$11,247	\$21,000	\$7,215	\$39,483	(\$1,765)	(4.3%)
279,000	750	50.0%	\$619.42	\$1,362	\$32,325	\$9,018	\$43,324	\$21.37	\$14,059	\$21,000	\$9,018	\$44,099	\$774	1.8%
334,800	750	60.0%	\$619.42	\$1,634	\$32,325	\$10,822	\$45,400	\$21.37	\$16,871	\$21,000	\$10,822	\$48,714	\$3,314	7.3%
390,600	750	70.0%	\$619.42	\$1,906	\$32,325	\$12,626	\$47,476	\$21.37	\$19,683	\$21,000	\$12,626	\$53,330	\$5,853	12.3%
446,400	750	80.0%	\$619.42	\$2,178	\$32,325	\$14,429	\$49,552	\$21.37	\$22,494	\$21,000	\$14,429	\$57,945	\$8,393	16.9%
502,200	750	90.0%	\$619.42	\$2,451	\$32,325	\$16,233	\$51,628	\$21.37	\$25,306	\$21,000	\$16,233	\$62,561	\$10,932	21.2%
558,000	750	100.0%	\$619.42	\$2,723	\$32,325	\$18,037	\$53,704	\$21.37	\$28,118	\$21,000	\$18,037	\$67,176	\$13,472	25.1%

Schedule	Lamp	Avg. Mo.	Current Rates			Proposed Rates			Difference	Percent Difference
	Wattage	kWh	Base Rate	COPA/BRU-CC	Total Bill	Base Rate	COPA/BRU-CC	Total Bill		
Outdoor Area Lighting Service (Sheet 100)				\$0.03273			\$0.03273			
Schedule 41	150	53	\$37.78	\$1.74	\$39.52	\$28.45	\$1.74	\$30.19	-\$9.33	-23.6%
Schedule 42	175	62	\$39.74	\$2.03	\$41.77	\$42.00	\$2.03	\$44.03	\$2.26	5.4%
Schedule 43	250	89	\$44.81	\$2.91	\$47.72	\$43.00	\$2.91	\$45.91	-\$1.81	-3.8%
Schedule 44	400	142	\$55.69	\$4.65	\$60.34	\$49.00	\$4.65	\$53.65	-\$6.69	-11.1%
Schedule 45	1000	355	\$101.61	\$11.62	\$113.23	\$99.00	\$11.62	\$110.62	-\$2.61	-2.3%
Street Lights (Sheet 102)										
Schedule 60	150	53	\$37.78	\$1.74	\$39.52	\$28.45	\$1.74	\$30.19	-\$9.33	-23.6%
Schedule 61	175	62	\$39.74	\$2.03	\$41.77	\$42.00	\$2.03	\$44.03	\$2.26	5.4%
Schedule 62	250	89	\$44.81	\$2.91	\$47.72	\$43.00	\$2.91	\$45.91	-\$1.81	-3.8%
Schedule 63	400	142	\$55.69	\$4.65	\$60.34	\$49.00	\$4.65	\$53.65	-\$6.69	-11.1%
Schedule 64	1000	355	\$101.61	\$11.62	\$113.23	\$99.00	\$11.62	\$110.62	-\$2.61	-2.3%

Monthly average kWh by unit = ((lamp wattage / 1000) x 4,261 annual hours of darkness) / 12.
Annual hours of darkness: 4,261

Chugach Electric Association, Inc.

Customer Bill Impact - Wholesale
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Billing Determinants			Current Rates					Proposed Rates					Percent	
kWh	kW	LF	Customer	Energy	Demand	Surcharge	Total Bill	Customer	Energy	Demand	Surcharge	Total Bill	Bill Impact	Difference
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o
Seward Electric System			\$150.00	\$0.01451	\$14.56	\$0.06128	---	\$150.00	\$0.01679	\$16.84	\$0.06128	---	---	---
4,594,200	9,500	65.0%	\$300	\$66,662	\$138,320	\$281,514	\$486,796	\$300	\$77,148	\$159,989	\$281,514	\$518,951	\$32,154	6.6%
5,301,000	9,500	75.0%	\$300	\$76,918	\$138,320	\$324,824	\$540,362	\$300	\$89,016	\$159,989	\$324,824	\$574,129	\$33,768	6.2%
6,007,800	9,500	85.0%	\$300	\$87,173	\$138,320	\$368,134	\$593,927	\$300	\$100,885	\$159,989	\$368,134	\$629,308	\$35,381	6.0%

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
99	Wholesale Seward Electric System	Customer	24	0	24	\$150.00	\$3,600
		Energy	60,663,836	0	60,663,836	\$0.01451	\$880,232
		Demand	103,886	0	103,886	\$14.56	\$1,512,573
		Total Wholesale					\$2,396,405
84	Chugach Retail South District Residential	Customer	869,061	0	869,061	\$8.00	\$6,952,488
		Energy	472,703,904	0	472,703,904	\$0.13508	\$63,852,843
		Subtotal					\$70,805,331
		86	Small General Svc (201/213)	Customer	101,014	0	101,014
Energy	104,538,402			0	104,538,402	\$0.09670	\$10,108,863
Subtotal					\$11,826,101		
87	LGS Secondary (301/313)			Customer	17,020	0	17,020
		Energy	379,544,052	0	379,544,052	\$0.04775	\$18,123,228
		Demand	979,641	0	979,641	\$21.98	\$21,532,510
		Subtotal					\$40,591,838
87	LGS Secondary (308)	Customer	36	0	36	\$55.00	\$1,980
		Energy	21,188,000	0	21,188,000	\$0.04775	\$1,011,727
		Demand	37,218	0	37,218	\$21.98	\$818,050
		Subtotal					\$1,831,757
87.1	LGS Primary (306)	Customer	24	0	24	\$55.00	\$1,320
		Energy	19,156,695	0	19,156,695	\$0.04964	\$950,938
		Demand	35,239	0	35,239	\$22.73	\$800,973
		Subtotal					\$1,753,231
87.1	LGS Primary (307)	Customer	133	0	133	\$55.00	\$7,315
		Energy	10,086,600	0	10,086,600	\$0.04964	\$500,699
		Demand	20,689	0	20,689	\$22.73	\$470,256
		Subtotal					\$978,270

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
87.1.1	LGS Secondary - EV DCFC	Customer	3	9	12	\$55.00	\$660
		Energy (LF < 34.478%)	679	5,175	5,854	\$0.13508	\$791
		Energy (LF > 34.478%)	0	0	0	\$0.04775	\$0
		Demand	0	0	0	\$21.98	\$0
		Subtotal					\$1,451
87.1.2	LGS Primary - EV DCFC	Customer	0	0	0	\$55.00	\$0
		Energy (LF < 36.443%)	0	0	0	\$0.13508	\$0
		Energy (LF > 36.443%)	0	0	0	\$0.04775	\$0
		Demand	0	0	0	\$44.53	\$0
		Subtotal					\$0
89.1	LGS Combined Primary (304)	Customer	24	0	24	\$150.00	\$3,600
		Energy	23,000,400	0	23,000,400	\$0.04964	\$1,141,740
		Demand	36,422	0	36,422	\$22.73	\$827,870
		Subtotal					\$1,973,210
89.1	LGS Combined Primary (310)	Customer	36	0	36	\$150.00	\$5,400
		Energy	4,215,000	0	4,215,000	\$0.04964	\$209,233
		Demand	13,928	0	13,928	\$22.73	\$316,584
		Subtotal					\$531,217
89.2	Economic Viability Rate	Customer Charge	0	0	0	\$150.00	\$0
		Energy Charge	0	0	0	\$0.04775	\$0
		Demand Charge	0	0	0	\$21.98	\$0
		Subtotal					\$0

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current	Total Base Rate
			Actual	Adjustment	Adjusted	Base Rates	Proforma Revenue
89.4	Standby and Buyback Service - Distribution Service						
	Residential	Customer Charge	0	0	0	\$8.00	\$0
		Energy Charge	0	0	0	\$0.06010	\$0
		Subtotal					\$0
	Small General Service	Customer	0	0	0	\$17.00	\$0
		Energy	0	0	0	\$0.03936	\$0
		Subtotal					\$0
	Large Gen. Srv - Secondary (311)	Customer Charge	41	0	41	\$55.00	\$2,255
		Energy Charge	2,048,040	0	2,048,040	\$0.01461	\$29,922
		Demand Charge	10,485	0	10,485	\$10.57	\$110,828
		Subtotal					\$143,005
	Large Gen. Srv - Primary (Single and Combined Metering)	Customer Charge- Single	0	0	0	\$55.00	\$0
		Customer Charge (Comb.)	0	0	0	\$150.00	\$0
		Energy Charge	0	0	0	\$0.01504	\$0
		Demand Charge	0	0	0	\$10.53	\$0
		Subtotal					\$0
	Large General Service (312) (34.5 kV)	Customer Charge	12	0	12	\$150.00	\$1,800

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
89.4	Standby and Buyback Service - Subtransmission						
	Residential	Energy Charge	0	0	0	\$0.00345	\$0
	Small General Service	Energy Charge	0	0	0	\$0.00250	\$0
	Large Gen. Srv - Secondary (311)	Energy Charge	2,048,040	0	2,048,040	\$0.00002	\$41
		Demand Charge	10,485	0	10,485	\$0.72	\$7,549
		Subtotal					\$7,590
	Large General Srv - Primary (Single and Combined)	Energy Charge	0	0	0	\$0.00002	\$0
		Demand Charge	0	0	0	\$0.79	\$0
		Subtotal					\$0
	Large General Service - 34.5 kV (312)	Energy Charge	194,588	0	194,588	\$0.00002	\$4
		Demand Charge	2,098	0	2,098	\$0.79	\$1,657
		Subtotal					\$1,661
89.4	Standby and Buyback Service - Transmission Service						
	Residential	Energy	0	0	0	\$0.01675	\$0
	Small General Service	Energy	0	0	0	\$0.01186	\$0
	Large Gen. Srv - Secondary (311)	Energy Charge	2,048,040	0	2,048,040	\$0.00110	\$2,253
		Demand Charge	9,306	0	9,306	\$3.12	\$29,035
		Subtotal					\$31,288
	Large General Srv - Primary (Single and Combined)	Energy Charge	0	0	0	\$0.00114	\$0
		Demand Charge	0	0	0	\$3.38	\$0
		Subtotal					\$0
	Large General Service - 34.5 kV (312)	Energy Charge	194,588	0	194,588	\$0.00114	\$222
		Demand Charge	1,544	0	1,544	\$3.38	\$5,220
		Subtotal					\$5,442

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
89.4.1	Standby and Buyback Service - Generation Service						
	Residential	Energy Charge	0	0	0	\$0.05476	\$0
	Small General Service	Energy Charge	0	0	0	\$0.04297	\$0
	Large Gen. Srv - Secondary (311)	Energy Charge	2,048,040	0	2,048,040	\$0.03205	\$65,640
		Demand Charge	9,306	0	9,306	\$7.55	\$70,261
		Subtotal					\$135,900
	Large General Srv - Primary (Single and Combined)	Energy Charge	0	0	0	\$0.03297	\$0
		Demand Charge	0	0	0	\$8.07	\$0
		Subtotal					\$0
	Large General Service - 34.5 kV (312)	Energy Charge	194,588	0	194,588	\$0.03297	\$6,416
		Demand Charge	1,544	0	1,544	\$8.07	\$12,463
		Subtotal					\$18,878
	Total Standby / Buyback						\$345,564

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current	Total Base Rate
			Actual	Adjustment	Adjusted	Base Rates	Proforma Revenue
78	Lighting						
	Outdoor Area Lighting Service	Schedule 89	84		84	\$35.38	\$2,972
	Existing Wood Pole	Schedule 91	60		60	\$36.47	\$2,188
		Schedule 93	192		192	\$39.60	\$7,603
		Schedule 95	220		220	\$46.02	\$10,124
		Schedule OEW-045	0		0	\$30.80	\$0
		Schedule OEW-050	0		0	\$31.03	\$0
		Schedule OEW-055	364		364	\$31.21	\$11,360
		Schedule OEW-060	0		0	\$31.42	\$0
		Schedule OEW-065	0		0	\$31.64	\$0
		Schedule OEW-070	0		0	\$31.84	\$0
		Schedule OEW-075	0		0	\$32.08	\$0
		Schedule OEW-080	0		0	\$32.31	\$0
		Schedule OEW-085	0		0	\$32.51	\$0
		Schedule OEW-090	0		0	\$32.72	\$0
78.1		Schedule OEW-095	0		0	\$32.91	\$0
		Schedule OEW-100	0		0	\$33.13	\$0
		Schedule OEW-105	0		0	\$33.34	\$0
		Schedule OEW-110	204		204	\$33.56	\$6,846
		Schedule OEW-115	0		0	\$33.78	\$0
		Schedule OEW-120	0		0	\$33.99	\$0
		Schedule OEW-125	0		0	\$34.18	\$0
		Schedule OEW-130	0		0	\$34.39	\$0
		Schedule OEW-135	0		0	\$34.63	\$0
		Schedule OEW-140	12		12	\$34.84	\$418
		Schedule OEW-145	0		0	\$35.06	\$0
		Schedule OEW-150	0		0	\$35.25	\$0
78.1.1		Schedule OEW-155	0		0	\$35.47	\$0
		Schedule OEW-160	0		0	\$35.67	\$0
		Schedule OEW-165	0		0	\$35.89	\$0
		Schedule OEW-170	0		0	\$36.10	\$0
		Schedule OEW-175	0		0	\$36.31	\$0
		Schedule OEW-180	0		0	\$36.51	\$0
		Schedule OEW-185	0		0	\$36.74	\$0
		Schedule OEW-190	0		0	\$36.94	\$0
		Schedule OEW-195	0		0	\$37.17	\$0
		Schedule OEW-200	0		0	\$37.36	\$0
		Schedule OEW-205	0		0	\$37.58	\$0
		Schedule OEW-210	0		0	\$37.79	\$0
		Schedule OEW-215	0		0	\$38.01	\$0

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
78.2	Outdoor Area Lighting Service New Wood Pole	Schedule 90	86		86	\$48.63	\$4,182
		Schedule 92	84		84	\$49.71	\$4,176
		Schedule 94	243		243	\$52.86	\$12,845
		Schedule 96	146		146	\$59.28	\$8,655
		Schedule ONW-045	0		0	\$44.03	\$0
		Schedule ONW-050	0		0	\$44.26	\$0
		Schedule ONW-055	168		168	\$44.47	\$7,471
		Schedule ONW-060	0		0	\$44.66	\$0
		Schedule ONW-065	0		0	\$44.90	\$0
		Schedule ONW-070	0		0	\$45.12	\$0
		Schedule ONW-075	0		0	\$45.32	\$0
		Schedule ONW-080	0		0	\$45.52	\$0
		Schedule ONW-085	0		0	\$45.72	\$0
		Schedule ONW-090	0		0	\$45.96	\$0
78.3	Schedule ONW-095	0		0	\$46.18	\$0	
	Schedule ONW-100	0		0	\$46.38	\$0	
	Schedule ONW-105	0		0	\$46.59	\$0	
	Schedule ONW-110	118		118	\$46.81	\$5,524	
	Schedule ONW-115	0		0	\$47.02	\$0	
	Schedule ONW-120	0		0	\$47.22	\$0	
	Schedule ONW-125	0		0	\$47.43	\$0	
	Schedule ONW-130	0		0	\$47.65	\$0	
	Schedule ONW-135	0		0	\$47.87	\$0	
	Schedule ONW-140	0		0	\$48.06	\$0	
	Schedule ONW-145	0		0	\$48.27	\$0	
	Schedule ONW-150	0		0	\$48.47	\$0	
	78.4	Schedule ONW-155	0		0	\$48.70	\$0
		Schedule ONW-160	0		0	\$48.91	\$0
Schedule ONW-165		0		0	\$49.13	\$0	
Schedule ONW-170		0		0	\$49.33	\$0	
Schedule ONW-175		0		0	\$49.55	\$0	
Schedule ONW-180		0		0	\$49.76	\$0	
Schedule ONW-185		0		0	\$49.97	\$0	
Schedule ONW-190		0		0	\$50.18	\$0	
Schedule ONW-195		0		0	\$50.40	\$0	
Schedule ONW-200		0		0	\$50.61	\$0	
Schedule ONW-205		0		0	\$50.83	\$0	
Schedule ONW-210		0		0	\$51.03	\$0	
Schedule ONW-215		0		0	\$51.25	\$0	

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
80	Street Lights Existing Wood Pole	Schedule 60	2,232		2,232	\$35.38	\$78,968
		Schedule 62	528		528	\$39.60	\$20,909
		Schedule 64	493		493	\$46.02	\$22,688
		Schedule SEW-045	0		0	\$30.80	\$0
		Schedule SEW-050	0		0	\$31.03	\$0
		Schedule SEW-055	3,360		3,360	\$31.21	\$104,866
		Schedule SEW-060	0		0	\$31.44	\$0
		Schedule SEW-065	0		0	\$31.64	\$0
		Schedule SEW-070	12		12	\$31.87	\$382
		Schedule SEW-075	0		0	\$32.08	\$0
		Schedule SEW-080	0		0	\$32.30	\$0
		Schedule SEW-085	0		0	\$32.50	\$0
		Schedule SEW-090	0		0	\$32.72	\$0
		Schedule SEW-095	0		0	\$32.91	\$0
		Schedule SEW-100	0		0	\$33.13	\$0
		Schedule SEW-105	0		0	\$33.34	\$0
		Schedule SEW-110	2,040		2,040	\$33.56	\$68,462
		Schedule SEW-115	0		0	\$33.78	\$0
		Schedule SEW-120	0		0	\$33.99	\$0
		Schedule SEW-125	0		0	\$34.18	\$0
80.1		Schedule SEW-130	0		0	\$34.39	\$0
		Schedule SEW-135	0		0	\$34.63	\$0
		Schedule SEW-140	0		0	\$34.84	\$0
		Schedule SEW-145	0		0	\$35.06	\$0
		Schedule SEW-150	0		0	\$35.25	\$0
		Schedule SEW-155	0		0	\$35.47	\$0
		Schedule SEW-160	0		0	\$35.67	\$0
		Schedule SEW-165	0		0	\$35.90	\$0
		Schedule SEW-170	0		0	\$36.10	\$0
		Schedule SEW-175	0		0	\$36.30	\$0
		Schedule SEW-180	0		0	\$36.51	\$0
		Schedule SEW-185	0		0	\$36.73	\$0
		Schedule SEW-190	0		0	\$36.94	\$0
		Schedule SEW-195	0		0	\$37.17	\$0
		Schedule SEW-200	0		0	\$37.36	\$0
		Schedule SEW-205	0		0	\$37.59	\$0
		Schedule SEW-210	0		0	\$37.79	\$0
		Schedule SEW-215	0		0	\$38.01	\$0
80.1.1							

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
80.2	Street Lights Installation on New Wood Pole	Schedule 61	2,006		2,006	\$48.63	\$97,552
		Schedule 63	523		523	\$52.85	\$27,641
		Schedule 65	384		384	\$59.28	\$22,764
		Schedule SNW-045	0		0	\$44.03	\$0
		Schedule SNW-050	0		0	\$44.26	\$0
		Schedule SNW-055	4,731		4,731	\$44.46	\$210,340
		Schedule SNW-060	0		0	\$44.67	\$0
		Schedule SNW-065	0		0	\$44.90	\$0
		Schedule SNW-070	0		0	\$45.12	\$0
		Schedule SNW-075	0		0	\$45.33	\$0
		Schedule SNW-080	0		0	\$45.52	\$0
		Schedule SNW-085	0		0	\$45.74	\$0
		Schedule SNW-090	0		0	\$45.96	\$0
		Schedule SNW-095	0		0	\$46.18	\$0
		Schedule SNW-100	0		0	\$46.38	\$0
		Schedule SNW-105	0		0	\$46.59	\$0
		Schedule SNW-110	2,002		2,002	\$46.81	\$93,714
		Schedule SNW-115	0		0	\$47.02	\$0
		Schedule SNW-120	0		0	\$47.22	\$0
		Schedule SNW-125	0		0	\$47.43	\$0
80.3		Schedule SNW-130	0		0	\$47.65	\$0
		Schedule SNW-135	0		0	\$47.87	\$0
		Schedule SNW-140	12		12	\$48.06	\$577
		Schedule SNW-145	0		0	\$48.27	\$0
		Schedule SNW-150	0		0	\$48.47	\$0
		Schedule SNW-155	0		0	\$48.70	\$0
		Schedule SNW-160	0		0	\$48.91	\$0
		Schedule SNW-165	0		0	\$49.13	\$0
		Schedule SNW-170	0		0	\$49.33	\$0
		Schedule SNW-175	0		0	\$49.55	\$0
80.4		Schedule SNW-180	0		0	\$49.76	\$0
		Schedule SNW-185	0		0	\$49.97	\$0
		Schedule SNW-190	0		0	\$50.18	\$0
		Schedule SNW-195	0		0	\$50.40	\$0
		Schedule SNW-200	0		0	\$50.61	\$0
		Schedule SNW-205	0		0	\$50.83	\$0
		Schedule SNW-210	0		0	\$51.03	\$0
		Schedule SNW-215	0		0	\$51.25	\$0

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
81	Street Lights Steel, Metal, Non-Wood Poles	Schedule 70	6,100		6,100	\$22.77	\$138,897
		Schedule 71	2,040		2,040	\$26.99	\$55,060
		Schedule 72	132		132	\$33.34	\$4,401
		Schedule SNS-045	0		0	\$18.20	\$0
		Schedule SNS-050	0		0	\$18.41	\$0
		Schedule SNS-055	21,172		21,172	\$18.59	\$393,587
		Schedule SNS-060	0		0	\$18.80	\$0
		Schedule SNS-065	0		0	\$19.03	\$0
		Schedule SNS-070	2,400		2,400	\$19.25	\$46,200
		Schedule SNS-075	0		0	\$19.46	\$0
		Schedule SNS-080	0		0	\$19.66	\$0
		Schedule SNS-085	0		0	\$19.88	\$0
		Schedule SNS-090	0		0	\$20.09	\$0
81.1		Schedule SNS-095	0		0	\$20.31	\$0
		Schedule SNS-100	0		0	\$20.51	\$0
		Schedule SNS-105	0		0	\$20.71	\$0
		Schedule SNS-110	6,216		6,216	\$20.95	\$130,225
		Schedule SNS-115	0		0	\$21.16	\$0
		Schedule SNS-120	0		0	\$21.36	\$0
		Schedule SNS-125	0		0	\$21.57	\$0
		Schedule SNS-130	0		0	\$21.78	\$0
		Schedule SNS-135	0		0	\$22.01	\$0
		Schedule SNS-140	168		168	\$22.21	\$3,731
		Schedule SNS-145	0		0	\$22.42	\$0
		Schedule SNS-150	0		0	\$22.63	\$0
81.1.1		Schedule SNS-155	0		0	\$22.86	\$0
		Schedule SNS-160	0		0	\$23.04	\$0
		Schedule SNS-165	0		0	\$23.26	\$0
		Schedule SNS-170	0		0	\$23.46	\$0
		Schedule SNS-175	0		0	\$23.69	\$0
		Schedule SNS-180	0		0	\$23.89	\$0
		Schedule SNS-185	0		0	\$24.12	\$0
		Schedule SNS-190	0		0	\$24.32	\$0
		Schedule SNS-195	0		0	\$24.54	\$0
		Schedule SNS-200	0		0	\$24.74	\$0
		Schedule SNS-205	0		0	\$24.97	\$0
		Schedule SNS-210	0		0	\$25.17	\$0
		Schedule SNS-215	0		0	\$25.40	\$0
Total Lighting			58,532		58,532		\$1,605,328

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
	South District Retail Summary	Customer Charge		Meters	987,413		\$9,630,156
		Energy Charge		kWh	1,036,681,535		\$97,609,887
		Demand Charge		kW	1,133,987		\$25,003,256
		Subtotal					\$132,243,299
	North District						
78	Residential	Customer Charge	291,934	0	291,934	\$13.62	\$3,976,141
		Energy Charge	118,693,238	0	118,693,238	\$0.15274	\$18,129,205
		Subtotal					\$22,105,346
79	Small General Service	Customer Charge	63,798	0	63,798	\$30.46	\$1,943,287
		Energy Charge	79,828,882	0	79,828,882	\$0.11878	\$9,482,075
		Subtotal					\$11,425,362
80	Large General Secondary	Customer Charge	11,613	0	11,613	\$92.61	\$1,075,480
		Energy Charge	458,702,895	0	458,702,895	\$0.00498	\$2,284,340
		Demand Charge	1,169,182	0	1,169,182	\$44.53	\$52,063,681
		Subtotal					\$55,423,501
80.1	Large General EV DCFC Secondary	Customer Charge	0	0	0	\$92.61	\$0
		Energy (LF < 41.283%)	0	0	0	\$0.15274	\$0
		Energy (LF > 41.283%)	0	0	0	\$0.00498	\$0
		Demand Charge	0	0	0	\$44.53	\$0
		Subtotal					\$0
81	Large General Primary	Customer Charge	238	0	238	\$619.42	\$147,422
		Energy Charge	63,963,960	0	63,963,960	\$0.00488	\$312,144
		Demand Charge	128,973	0	128,973	\$43.10	\$5,558,718
		Subtotal					\$6,018,284
82.1	Large General EV DCFC Primary	Customer Charge	0	0	0	\$619.42	\$0
		Energy (LF < 39.93%)	0	0	0	\$0.15274	\$0
		Energy (LF > 39.93%)	0	0	0	\$0.00488	\$0
		Demand Charge	0	0	0	\$43.10	\$0
		Subtotal					\$0
86	Interruptible Power	Customer Charge	12	0	12	\$92.61	\$1,111

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
	Secondary	Energy Charge	916,800	0	916,800	\$0.37673	\$345,386
		Subtotal					\$346,497

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
88	Large General - Net Req Secondary	Customer Charge	35	0	35	\$92.61	\$3,241
		Energy Charge	338,600	0	338,600	\$0.00498	\$1,686
		Demand Charge	1,239	0	1,239	\$44.53	\$55,194
		Subtotal					\$60,122
91	Large General - Net Req Primary	Customer Charge	0	0	0	\$619.42	\$0
		Energy Charge	0	0	0	\$0.00488	\$0
		Demand Charge	0	0	0	\$43.10	\$0
		Subtotal					\$0
95	Large General Seasonal - Secondary	Customer Charge	62	0	62	\$92.61	\$5,742
		Energy Charge - S	238,077	0	238,077	\$0.00498	\$1,186
		Energy Charge - W	65,571	0	65,571	\$0.11878	\$7,789
		Demand Charge - S	1,300	0	1,300	\$44.53	\$57,874
		Subtotal					\$72,590
98	Large General Seasonal - Primary	Customer Charge	0	0	0	\$619.42	\$0
		Energy Charge - S	0	0	0	\$0.00488	\$0
		Energy Charge - W	0	0	0	\$0.09355	\$0
		Demand Charge - S	0	0	0	\$43.10	\$0
		Subtotal					\$0
113	Military Primary	Customer Charge	24	0	24	\$668.42	\$16,042
		Energy Charge	136,893,591	0	136,893,591	\$0.00488	\$668,041
		Demand Charge (Base/Peak)	282,373	0	282,373	\$39.66	\$11,198,913
		Subtotal					\$11,882,996
100	Outdoor Lighting	Schedule 41	895	0	895	\$37.78	\$33,813
		Schedule 42	60	0	60	\$39.74	\$2,384
		Schedule 43	3,173	0	3,173	\$44.81	\$142,182
		Schedule 44	1,369	0	1,369	\$55.69	\$76,240
		Schedule 45	0	0	0	\$101.61	\$0
102	Street Lights	Schedule 60	3,420	0	3,420	\$37.78	\$129,208
		Schedule 61	0	0	0	\$39.74	\$0
		Schedule 62	29,448	0	29,448	\$44.81	\$1,319,565
		Schedule 63	5,292	0	5,292	\$55.69	\$294,711
		Schedule 64	36	0	36	\$101.61	\$3,658

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
		Subtotal	43,693				\$2,001,761

Chugach Electric Association, Inc.

Summary of Proforma Revenue Calculation
Test Year: Twelve Months Ended December 31, 2022

Permanent Rates

Tariff Sheet No.	Customer Class and Account Number	Rate Component	Billing Determinants			Current Base Rates	Total Base Rate Proforma Revenue
			Actual	Adjustment	Adjusted		
North District Summary		Customer Charge		Meters	367,716		\$7,168,467
		Energy Charge		kWh	859,641,614		\$33,233,613
		Demand Charge		kW	1,583,067		\$68,934,380
		Subtotal					\$109,336,460
Total Retail Combined Districts		Customer Charge Revenue		Meters	1,355,129		\$16,798,623
		Energy Revenue		kWh	1,896,323,149		\$130,843,500
		Demand Revenue		kW	2,717,053		\$93,937,636
		Total Retail					\$241,579,759
Wholesale		Customer Charge Revenue		Meters	24		\$3,600
		Energy Revenue		kWh	60,663,836		\$880,232
		Demand Revenue		kW	103,886		\$1,512,573
		Total Wholesale					\$2,396,405
Total Retail and Wholesale		Customer Charge Revenue		Meters	1,355,153		\$16,802,223
		Energy Revenue		kWh	1,956,986,985		\$131,723,732
		Demand Revenue		kW	2,820,939		\$95,450,209
		Total Retail and Wholesale					\$243,976,164

EXHIBIT

CRP-05

Chugach Electric Association, Inc.
Anchorage, Alaska

Summary of Charges for Transmission Ancillary Services
Test Year: Twelve Months Ended December 31, 2022

Reference	Description	Current hourly Rate (\$ / kW) *	Proposed hourly Rate (\$ / kW)	Change to Rate		Sample Monthly Revenue Impact: 15,110,750 kWh	
				Amount	Percent	Monthly	Annual
Revenue - All Transmission Services							
T-1	Scheduling, System Control and Dispatch Service	\$0.00052	\$0.00065	\$0.00013	25%	\$9,765	\$117,175
T-2	Reactive Supply and Voltage Control *	\$0.00088	\$0.00160	\$0.00072	82%	\$24,251	\$291,018
T-3	Regulation and Frequency Response Service	\$0.00024	\$0.00023	(\$0.00001)	-3%	\$3,515	\$42,185
T-5	Operating Reserve - Spinning Reserve Service	\$0.00139	\$0.00132	(\$0.00007)	-5%	\$20,012	\$240,139
T-6	Operating Reserve - Supplemental Reserve Service	\$0.00085	\$0.00124	\$0.00039	46%	\$18,783	\$225,395
Total Ancillary Services		\$0.00388	\$0.00505	\$0.00117	30%	\$76,326	\$915,912
T-7	Transmission Wheeling Service: Firm (per day)	\$0.2679	\$0.33882	\$0.07088	26.45%		
T-8	Transmission Wheeling Service: Non-Firm	\$0.01116	\$0.01412	\$0.00296	27%	\$213,327	\$2,559,927
Total Transmission and Ancillary Services		\$0.01504	\$0.01917	\$0.00413	27%	\$289,653	\$3,475,839
Revenue - Required Transmission Services for Non-Firm Service							
T-1	Scheduling, System Control and Dispatch Service	\$0.00052	\$0.00065	\$0.00013	25%	\$9,765	\$117,175
T-2	Reactive Supply and Voltage Control	\$0.00088	\$0.00160	\$0.00072	82%	\$24,251	\$291,018
T-8	Transmission Wheeling Service: Firm and Non-Firm	\$0.01116	\$0.01412	\$0.00296	27%	\$213,327	\$2,559,927
Total Transmission and Ancillary Services		\$0.01256	\$0.0164	\$0.0038	30%	\$247,343	\$2,968,120

* Current (2023) hourly rates are shown to identify the customer bill impacts in relation to the proposed rate changes contained in this filing.

Chugach Electric Association, Inc.

Transmission Rate Summary: Firm and Non-Firm Delivery

Test Year: Twelve Months Ended December 31, 2022

Description	Total	Energy	Demand
Firm and Non-Firm Service (T-7 and T-8)			
Transmission Revenue Requirement	\$31,381,437	\$1,421,299	\$29,960,138
Less Scheduling, System Control and Dispatch costs	1,505,325	\$150,533	\$1,354,793
Adjusted Transmission Revenue Requirement	\$32,886,762	\$1,571,831	\$31,314,931
Re-classification Adjustment	\$0	(\$1,571,831)	\$1,571,831
Transmission Revenue Requirement	\$32,886,762	\$0	\$32,886,762

Transmission Wheeling - at Delivery (kWh)	TY Total	Adjustments	Adjustment Description	Adjusted Total
Chugach Retail	1,902,624,567	0		1,902,624,567
Seward Electric System	60,663,836	0		60,663,836
Matanuska Electric Association, Inc.	0	0	MEA Teeland, net B/L	0
Wheeling to GVEA (Chugach and ML&P)	178,615,000	0	Reduction in Wheeling	178,615,000
Wheeling to HEA (Chugach and ML&P)	2,714,000	0		2,714,000
HEA - GVEA Bradley	3,726,000	0		3,726,000
GVEA - Bradley Lake	73,085,000	0		73,085,000
MEA - Bradley Lake	58,166,000	49,895,504	MEA Bradley Lake	108,061,504
Subtotal	2,279,594,403	49,895,504		2,329,489,907

Transmission Rate at Delivery: Firm and Non-Firm Service (\$ / kW)	\$10.3058
--	-----------

Adjusted TY Transmission (Monthly; Native Load + Economy)

Reserved Capacity, per Year (\$ / kW)	\$123.67
Reserved Capacity, per Month (\$ / kW)	\$10.3058
Reserved Capacity, per Week (\$ / kW)	\$2.3783
Reserved Capacity, per Day (\$ / kW)	\$0.33882
Reserved Capacity, per Hour (\$ / kW) Non-Firm Only	\$0.01412

Chugach Electric Association, Inc.
Anchorage, Alaska

T-1: Scheduling, System Control and Dispatch Service
Test Year: Twelve Months Ended December 31, 2022

Account	Account Description	12-Months Ended December 2022	Pro forma Adjustment	Adjusted TY Total
5610000005500	TRNLDDISP/GENERAL/OTHER/EKLT	\$0	\$0	\$0
56100000017410	TRNLDDISP/GENERAL/LABOR/SYSTEMCONT	\$955,499	\$35,920	\$991,419
561000000147410	TRNLDDISP/GENERAL/ILCD/SYSTEMCONT	\$488,980	\$24,926	\$513,906
Total		\$1,444,480	\$60,846	\$1,505,325

TY Transmission Energy (Monthly; Native Load + Economy)	2,329,489,907
Reserved Capacity, per Hour (\$ / kW)	\$0.00065
Reserved Capacity, per Day (\$ / kW)	\$0.01551
Reserved Capacity, per Week (\$ / kW)	\$0.1089
Reserved Capacity, per Month (\$ / kW)	\$0.4717
Reserved Capacity, per Year (\$ / kW)	\$5.66

Chugach Electric Association, Inc.
T-2: Calculation of Reserve Requirement for Reactive Supply and Voltage Control
Test Year: Twelve Months Ended December 31, 2022

Account Number	Account Description	Plant Total	Plant Adjustments	Non-Generator / Exciter Costs ¹	GSU Transformers	Conductor SPP to ITSS	Direct Accessory Equipment ²	Adjusted Test Year
Beluga Power Plant								
31400626002101	STMTURBO/BELUGA./OTHER/CORPORATE	\$0						\$0
31500626002101	STMACCEQ/BELUGA./OTHER/CORPORATE	\$0						\$0
34100626002101	OTHSTRIMPV/BELUGA./OTHER/CORPORATE	\$31,653,163					(\$28,487,846)	\$3,165,316
34400626002101	OTH-GENERT/BELUGA./OTHER/CORPORATE	\$9,983,014		(\$170,704)	\$1,691,573			\$11,503,883
34500626002101	OTH-ACCEQ/BELUGA./OTHER/CORPORATE	\$7,796,136					(\$7,016,522)	\$779,614
Subtotal		\$49,432,313	\$0	(\$170,704)	\$1,691,573	\$0	(\$35,504,369)	\$15,448,813
Cooper Lake Power Plant								
33300621002101	HYDWWTURGN/CPRLAKE/OTHER/CORPORATE	\$5,875,046			\$637,443			\$6,512,489
33400621002101	HYDACCELEQ/CPRLAKE/OTHER/CORPORATE	\$3,268,057					(\$2,941,251)	\$326,806
33500621002101	HYDMISPLEQ/CPRLAKE/OTHER/CORPORATE	\$13,309,766					(\$11,978,790)	\$1,330,977
Subtotal		\$22,452,869	\$0	\$0	\$637,443	\$0	(\$14,920,041)	\$8,170,271
Eklutna Power Plant								
33300619002101	HYDWWTURGN/EKLUTNA/OTHER/CORPORATE	\$1,102,554			\$119,627		(\$992,298)	\$229,883
33400619002101	HYDACCELEQ/EKLUTNA/OTHER/CORPORATE	\$440,735		(\$175,738)				\$264,997
33500619002101	HYDMISPLEQ/EKLUTNA/OTHER/CORPORATE	\$62,879					(\$56,591)	\$6,288
Subtotal		\$1,606,168	\$0	(\$175,738)	\$119,627	\$0	(\$1,048,889)	\$501,168
Southcentral Power Project								
31400631002101	STMTURBO/SPP/OTHER/CORPORATE	\$2,399,890			\$11,175,084	\$4,007,564		\$17,582,538
31500631002101	STMACCEQ/SPP/OTHER/CORPORATE	\$4,753,418					(\$4,278,077)	\$475,342
34400631002101	OTH-GENERT/SPP/OTHER/CORPORATE	\$16,634,021						\$16,634,021
34500631002101	OTH-ACCEQ/SPP/OTHER/CORPORATE	\$3,579,864					(\$3,221,878)	\$357,986
Subtotal		\$27,367,193	\$0	\$0	\$11,175,084	\$4,007,564	(\$7,499,954)	\$35,049,887

Plant 1								
31500636002102	STM - ACCEQ/MLPPLT1/OTHER/CORP - MLP	\$716,430					(\$644,787)	\$71,643
34400636002102	OTH - GENERT/MLPPLT1/OTHER/CORP - MLP	\$18,107,854		(\$141,532)				\$17,966,322
34500636002102	OTH - ACCEQ/MLPPLT1/OTHER/CORP - MLP	\$15,891,048					(\$14,301,944)	\$1,589,105
Subtotal		\$34,715,332	\$0	(\$141,532)	\$0	\$0	(\$14,946,730)	\$19,627,070
Plant 2 / 2A								
31400642002102	STM - TURBO/MLPPLT2&2A/OTHER/CORP - MLP	\$5,133,013			\$4,102,482			\$9,235,495
31500642002102	STM - ACCEQ/MLPPLT2&2A/OTHER/CORP - MLP	\$8,996,074					(\$8,096,466)	\$899,607
34400642002102	OTH - GENERT/MLPPLT2&2A/OTHER/CORP - MLP	\$20,086,294						\$20,086,294
34500642002102	OTH - ACCEQ/MLPPLT2&2A/OTHER/CORP - MLP	\$8,590,381					(\$7,731,343)	\$859,038
Subtotal		\$42,805,762	\$0	\$0	\$4,102,482	\$0	(\$15,827,810)	\$31,080,434
Total Plant (Generators and Exciters)		\$178,379,638	\$0	(\$487,974)	\$17,726,209	\$4,007,564	(\$89,747,793)	\$109,877,643
Balance of Plant								
Total Production Plant (310 - 346)								\$990,044,413
Less GSU transformers and SPP to ITSS conductor								\$21,733,773
Less production plant attributed to generator / exciter, and Accessory Equipment								\$162,786,673
Balance of Plant								\$827,257,740
Subtotal (Balance of Plant x 0.15%)								\$1,240,887
Total Plant (G/E and Balance of Plant)								\$111,118,530

¹ Adjustment reflects removal of direct plant not associated with generators / exciters, and additional accessory equipment in accounts 314, 333 and 344.² Accessories ratio (from Chehalis, 10%): reflects removal of accessory equipment not associated with generator / exciter in accounts 315, 334, 335, 341 and 345.

Chugach Electric Association, Inc.
T-2: Calculation of Reserve Requirement for Reactive Supply and Voltage Control
Test Year: Twelve Months Ended December 31, 2022

Chugach Generation Facility	Description	Adjusted TY
Beluga Power Plant	VAR Production Allocator	19.88%
	Total Plant- Reactive Power	\$15,448,813
	Production Cost Ratio	19.17%
	Revenue Requirements-Reactive Support	\$588,686
Cooper Lake Power Plant	VAR Production Allocator	27.75%
	Total Plant-Reactive Power	\$8,170,271
	Production Cost Ratio	14.17%
	Revenue Requirements-Reactive Support	\$321,171
Eklutna Power Plant	VAR Production Allocator	19.00%
	Total Plant-Reactive Power	\$501,168
	Production Cost Ratio	84.98%
	Revenue Requirements-Reactive Support	\$80,922
Southcentral Power Project	VAR Production Allocator	27.75%
	Total Plant-Reactive Power	\$35,049,887
	Production Cost Ratio	18.92%
	Revenue Requirements-Reactive Support	\$1,840,445
Plant 1	VAR Production Allocator	28.03%
	Total Plant-Reactive Power	\$19,627,070
	Production Cost Ratio	5.23%
	Revenue Requirements-Reactive Support	\$287,705
Plant 2/2A	VAR Production Allocator	25.34%
	Total Plant-Reactive Power	\$31,080,434
	Production Cost Ratio	7.38%
	Revenue Requirements-Reactive Support	\$581,477
Balance of Plant	VAR Production Allocator	22.48%
	Total Balance of Plant-Reactive Power	\$1,240,887
	Production Cost Ratio - System	13.70%
	Revenue Requirements-Reactive Support	\$38,227
Total (All Identified Plant) Revenue Requirements-Reactive Support		\$3,738,632

TY Transmission Energy (Monthly; Native Load + Economy)	2,329,489,907
Reserved Capacity, per Hour (\$/kW)	\$0.00160
Reserved Capacity, per Day (\$/kW)	\$0.03852
Reserved Capacity, per Week (\$/kW)	\$0.2696
Reserved Capacity, per Month (\$/kW)	\$1.1716
Reserved Capacity, per Year (\$/kW)	\$14.06

Chugach Electric Association, Inc.
Anchorage, Alaska

T-3: Calculation of Regulation and Frequency Response by Generation Plant
Test Year: Twelve Months Ended December 31, 2022

Description	Total	Beluga Power Plant	Cooper Lake Power Plant	Eklutna Power Plant	Southcentral Power Project	Plant 1 Power Plant	Plant 2 / 2A Power Plant
Production Operation & Maintenance Expense							
Fuel Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Production Expense	\$40,233,791	\$8,237,880	\$764,508	\$1,482,676	\$14,898,217	\$3,121,480	\$11,729,030
Purchased Power Expense	\$7,448,940	\$2,258,564	\$2,671,261	\$358,013	\$2,161,102	\$0	\$0
Total Production Operation & Maintenance Expense	\$47,682,731	\$10,496,444	\$3,435,769	\$1,840,689	\$17,059,319	\$3,121,480	\$11,729,030
Capital Costs - Production							
Depreciation and Amortization Expense	\$32,754,350	\$3,474,834	\$637,487	\$1,139,651	\$13,427,632	\$4,283,811	\$9,790,935
Interest on LT Debt	\$23,377,213	\$3,008,647	\$139,796	\$717,914	\$19,510,856	\$0	\$0
IDC	(\$144,771)	\$0	\$0	(\$144,741)	(\$30)	\$0	\$0
Interest Expense - Other	\$29,266	\$0	\$0	\$29,259	\$6	\$0	\$0
Margin - Authorized TIER of 1.10	\$17,424,331	\$2,256,485	\$104,847	\$429,880	\$14,633,119	\$0	\$0
Subtotal Production Capital Costs	\$73,440,388	\$8,739,966	\$882,129	\$2,171,964	\$47,571,583	\$4,283,811	\$9,790,935
Less Allowance for Funds Used During Construction	\$5,536	\$0	\$0	\$5,535	\$1	\$0	\$0
Total Production Capital Costs	\$73,434,853	\$8,739,966	\$882,129	\$2,166,429	\$47,571,582	\$4,283,811	\$9,790,935
Other Production Costs							
Administrative & General Expense	\$13,723,253	\$6,342,856	\$384,649	\$849,925	\$5,543,003	\$231,669	\$371,151
Tax Expense	\$3,468,331	\$1,596,347	\$91,488	\$253,034	\$1,527,461	\$0	\$0
Other Deductions	\$244,153	\$112,375	\$6,440	\$17,812	\$107,526	\$0	\$0
Subtotal Other Production Costs	\$17,435,737	\$8,051,578	\$482,578	\$1,120,772	\$7,177,990	\$231,669	\$371,151
Less Non-Operating Margins - Interest	\$188,619	\$98,427	\$9,084	\$133,609	\$1,604	\$0	\$0
Total Production Costs	\$17,247,118	\$7,953,151	\$473,494	\$987,162	\$7,176,386	\$231,669	\$371,151
Other Operating Revenues	(\$3,638,214)	(\$1,674,538)	(\$95,970)	(\$265,428)	(\$1,602,278)	\$0	\$0
Revenue Requirement	\$134,726,487	\$25,515,023	\$4,695,423	\$4,728,853	\$70,205,008	\$7,636,960	\$21,891,116
Nominal Capacity (MW)	1,243.0	307.3	239.7	126.3	203.7	239.7	126.3
Production Fixed Cost Rate	\$108.39	\$83.03	\$19.59	\$37.45	\$344.57	\$31.86	\$173.37
Regulation Requirement (kW)	5,000						
Revenue Requirement for Regulation and Frequency Response	\$541,942						
TY Transmission Demand, per Hour	2,329,489,907						
Reserved Capacity, per Hour (\$ / kW)	\$0.00023						
Reserved Capacity, per Day (\$ / kW)	\$0.00558						
Reserved Capacity, per Week (\$ / kW)	\$0.0391						
Reserved Capacity, per Month (\$ / kW)	\$0.1698						
Reserved Capacity, per Year (\$ / kW)	\$2.04						

Chugach Electric Association, Inc.
Anchorage, Alaska

T-4: Energy Imbalance
Test Year: Twelve Months Ended December 31, 2022

No calculations required for energy imbalance service.

Chugach Electric Association, Inc.
Anchorage, Alaska

T-5: Calculation of Spinning Reserve by Generation Plant
Test Year: Twelve Months Ended December 31, 2022

Description	Total	Beluga Power Plant	Cooper Lake Power Plant	Eklutna Power Plant	Southcentral Power Project
Production Operation & Maintenance Expense					
Fuel Expense	\$0	\$0	\$0	\$0	\$0
Other Power Production Expense	\$40,241,403	\$8,237,880	\$764,508	\$1,482,676	\$14,898,217
Purchased Power Expense	\$7,448,940	\$2,258,564	\$2,671,261	\$358,013	\$2,161,102
Total Production Operation & Maintenance Expense	\$47,690,343	\$10,496,444	\$3,435,769	\$1,840,689	\$17,059,319
Capital Costs - Production					
Depreciation and Amortization Expense	\$32,920,671	\$3,474,834	\$637,487	\$1,139,651	\$13,427,632
Interest on LT Debt	\$23,377,213	\$3,008,647	\$139,796	\$717,914	\$19,510,856
IDC	(\$144,771)	\$0	\$0	(\$144,741)	(\$30)
Interest Expense - Other	\$29,266	\$0	\$0	\$29,259	\$6
Margin - Authorized TIER of 1.10	\$17,424,331	\$2,256,485	\$104,847	\$429,880	\$14,633,119
Subtotal Production Capital Costs	\$73,606,710	\$8,739,966	\$882,129	\$2,171,964	\$47,571,583
Less Allowance for Funds Used During Construction	\$5,536	\$0	\$0	\$5,535	\$1
Total Production Capital Costs	\$73,601,174	\$8,739,966	\$882,129	\$2,166,429	\$47,571,582
Other Production Costs					
Administrative & General Expense	\$13,956,706	\$6,342,856	\$384,649	\$849,925	\$5,543,003
Tax Expense	\$3,468,331	\$1,596,347	\$91,488	\$253,034	\$1,527,461
Other Deductions	\$244,153	\$112,375	\$6,440	\$17,812	\$107,526
Subtotal Other Production Costs	\$17,669,191	\$8,051,578	\$482,578	\$1,120,772	\$7,177,990
Less Non-Operating Margins - Interest	\$286,706	\$98,427	\$9,084	\$133,609	\$1,604
Total Production Costs	\$17,382,485	\$7,953,151	\$473,494	\$987,162	\$7,176,386
Other Operating Revenues	(\$3,638,214)	(\$1,674,538)	(\$95,970)	(\$265,428)	(\$1,602,278)
Revenue Requirement	\$135,035,787	\$25,515,023	\$4,695,423	\$4,728,853	\$70,205,008
Average per kW	\$146.91	\$83.03	\$242.28	\$207.41	\$344.57
Nominal Capacity (MW)	919.2	307.3	19.4	22.8	203.7

Chugach Electric Association, Inc.
Anchorage, Alaska

T-5: Calculation of Spinning Reserve by Generation Plant
Test Year: Twelve Months Ended December 31, 2022

Description	Total	Beluga Power Plant	Cooper Lake Power Plant	Eklutna Power Plant	Southcentral Power Project
Interest, deprec + margin	\$73,577,444	\$8,739,966	\$882,129	\$2,142,705	\$47,571,577
Average per kW	\$80.04	\$28.44	\$45.52	\$93.98	\$233.48
Production Fixed Cost Rate	\$146.91	\$83.03	\$242.28	\$207.41	\$344.57
Spinning Reserve Requirement (kW)	21,000				
Revenue Requirement for Spinning Reserve	\$3,085,012				
TY Transmission Demand, per Hour	2,329,489,907				
Reserved Capacity, per Hour (\$ / kW)	\$0.00132				
Reserved Capacity, per Day (\$ / kW)	\$0.03178				
Reserved Capacity, per Week (\$ / kW)	\$0.2225				
Reserved Capacity, per Month (\$ / kW)	\$0.9668				
Reserved Capacity, per Year (\$ / kW)	\$11.60				

Chugach Electric Association, Inc.
Anchorage, Alaska

T-6: Calculation of Supplemental Reserve by Generation Plant
Test Year: Twelve Months Ended December 31, 2022

Description	Total	Beluga Power Plant	Cooper Lake Power Plant	Eklutna Power Plant
Production Operation & Maintenance Expense				
Fuel Expense	\$0	\$0	\$0	\$0
Other Power Production Expense	\$40,233,791	\$8,237,880	\$764,508	\$1,482,676
Purchased Power Expense	\$7,448,940	\$2,258,564	\$2,671,261	\$358,013
Total Production Operation & Maintenance Expense	\$47,682,731	\$10,496,444	\$3,435,769	\$1,840,689
Capital Costs - Production				
Depreciation and Amortization Expense	\$32,754,350	\$3,474,834	\$637,487	\$1,139,651
Interest on LT Debt	\$23,377,213	\$3,008,647	\$139,796	\$717,914
IDC	(\$144,771)	\$0	\$0	(\$144,741)
Interest Expense - Other	\$29,266	\$0	\$0	\$29,259
Margin - Authorized TIER of 1.10	\$17,424,331	\$2,256,485	\$104,847	\$429,880
Subtotal Production Capital Costs	\$73,440,388	\$8,739,966	\$882,129	\$2,171,964
Less Allowance for Funds Used During Construction	\$5,536	\$0	\$0	\$5,535
Total Production Capital Costs	\$73,434,853	\$8,739,966	\$882,129	\$2,166,429
Other Production Costs				
Administrative & General Expense	\$13,723,253	\$6,342,856	\$384,649	\$849,925
Tax Expense	\$3,468,331	\$1,596,347	\$91,488	\$253,034
Other Deductions	\$244,153	\$112,375	\$6,440	\$17,812
Subtotal Other Production Costs	\$17,435,737	\$8,051,578	\$482,578	\$1,120,772
Less Non-Operating Margins - Interest	\$242,724	\$98,427	\$9,084	\$133,609
Total Production Costs	\$17,193,013	\$7,953,151	\$473,494	\$987,162
Other Operating Revenues	(\$3,638,214)	(\$1,674,538)	(\$95,970)	(\$265,428)
Revenue Requirement	\$134,672,383	\$25,515,023	\$4,695,423	\$4,728,853
Nominal Capacity (MW)	976.7	307.3	19.4	40.0
Production Fixed Cost Rate	\$137.89	\$83.03	\$242.28	\$118.22
Supplemental Reserve Requirement (kW)	21,000			
Revenue Requirement for Supplemental Reserve	\$2,895,595			
TY Transmission Demand, per Hour	2,329,489,907			
Reserved Capacity, per Hour (\$ / kW)	\$0.00124			
Reserved Capacity, per Day (\$ / kW)	\$0.02983			
Reserved Capacity, per Week (\$ / kW)	\$0.2088			
Reserved Capacity, per Month (\$ / kW)	\$0.9074			
Reserved Capacity, per Year (\$ / kW)	\$10.89			

EXHIBIT

CRP-06

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Energy Allocators								
Demand Allocators								
1CP Allocator	DD_01-Retail	100.00%	34.99%	11.32%	40.45%	5.50%	7.16%	0.58%
	kW	318,867	111,579	36,107	128,972	17,546	22,823	1,840
3CP Allocator	DD_01-Retail_3CP	100.00%	37.55%	10.71%	38.55%	5.48%	7.18%	0.54%
	kW	308,450	115,821	33,041	118,892	16,890	22,150	1,655
12CP Allocator	DD_01-Retail_12CP	100.00%	29.46%	10.79%	46.17%	5.87%	7.52%	0.18%
	kW	271,403	79,961	29,292	125,306	15,937	20,422	485
A&E Allocator	DD_01-Retail_A&E	100.00%	36.00%	10.48%	40.66%	5.27%	7.15%	0.44%
	Average Demand (kW)	228,189	71,043	22,148	103,675	14,317	16,249	758
	Excess Demand (kW)	121,955	55,086	14,576	38,609	4,110	8,801	773
	System Load Factor	65.32%	65.32%	65.32%	65.32%	65.32%	65.32%	65.32%
Retail Non-Coincident Peak *	DD_02-Retail	100.00%	36.02%	10.49%	40.64%	5.26%	7.15%	0.44%
	NCP MW	350	126	37	142	18	25	2
Retail Non-Coincident Peak (excl. Military)	DD_02-Retail_x_Mil	100.00%	38.80%	11.30%	43.77%	5.67%	0.00%	0.47%
	NCP MW	325	126	37	142	18	0	2
Retail NCP - Secondary Only	DD_03-Retail	100.00%	41.13%	11.98%	46.40%	0.00%	0.00%	0.50%
	NCP MW	307	126	37	142	0	0	2
Revenue Allocators								
System Proforma Revenue	RV_01	100.00%	35.88%	10.03%	42.54%	4.87%	5.12%	1.56%
(Excl. Fuel and Purchased Power)	\$ Revenue	\$231,866,613	\$83,198,726	\$23,251,463	\$98,644,345	\$11,281,993	\$11,882,996	\$3,607,089

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Chugach Retail Customer Allocators								
# of Meters			96,750	13,734	2,402	39	2	0
Customers			96,750	13,734	2,402	39	2	3,648
Customer Accounting	CA_01-Retail	100.00%	81.03%	14.38%	3.02%	0.05%	0.00%	1.53%
(Weighted Avg)	Customers	119,406	96,750	17,168	3,603	58	3	1,824
Weights			1.00	1.25	1.50	1.50	1.50	0.50
Customer Plant - Meter	CA_02-Retail	100.00%	79.36%	13.08%	7.42%	0.13%	0.01%	0.00%
(Weighted Avg)	Customers	48,614,707	38,581,147	6,358,878	3,607,228	64,157	3,297	0
Cost per Meter			399	463	1,502	1,649	1,649	0
Customer Plant - Secondary Only	CA_03-Retail	100.00%	79.47%	13.10%	7.43%	0.00%	0.00%	0.00%
(Weighted Avg)	Customers	48,547,253	38,581,147	6,358,878	3,607,228	0	0	0
Lighting	CA_04-Retail	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Customer Plant - Services	CA_05-Retail	100.00%	64.28%	26.56%	9.16%	0.00%	0.00%	0.00%
(Weighted Avg)	Customers	212,547,583	136,634,599	56,449,346	19,463,638	0	0	0
Cost per Service			1,412	4,110	8,104	0	0	0
Secondary Classifier	Demand	53%						
Secondary Classifier	Customer	47%						

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Production								
Energy								
Other Operating Revenue	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fuel Expense	EE_01-Retail	\$13,863	\$4,316	\$1,346	\$6,299	\$870	\$987	\$46
Other Power Production Expense	EE_01-Retail	\$20,780,065	\$6,469,549	\$2,016,874	\$9,441,198	\$1,303,761	\$1,479,693	\$68,991
Purchased Power Expense	EE_01-Retail	\$6,491,459	\$2,021,015	\$630,049	\$2,949,324	\$407,280	\$462,239	\$21,552
Administrative and General Expense	EE_01-Retail	\$3,383,847	\$1,053,508	\$328,430	\$1,537,415	\$212,306	\$240,955	\$11,234
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$1,682,222	\$523,734	\$163,273	\$764,299	\$105,544	\$119,787	\$5,585
Interest on Long Term Debt	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Exp - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$32,351,457	\$10,072,122	\$3,139,971	\$14,698,535	\$2,029,761	\$2,303,661	\$107,408
Demand								
Other Operating Revenue	DD_01-Retail_A&E	(\$3,562,076)	(\$1,282,404)	(\$373,481)	(\$1,448,197)	(\$187,607)	(\$254,828)	(\$15,558)
Other Power Production Expense	DD_01-Retail_A&E	\$18,627,924	\$6,706,351	\$1,953,124	\$7,573,364	\$981,095	\$1,332,628	\$81,362
Purchased Power Expense	DD_01-Retail_A&E	\$749,895	\$269,974	\$78,626	\$304,877	\$39,495	\$53,647	\$3,275
Administrative and General Expense	DD_01-Retail_A&E	\$10,366,236	\$3,732,011	\$1,086,892	\$4,214,494	\$545,969	\$741,593	\$45,277
Depreciation and Amortization Expense	DD_01-Retail_A&E	\$32,609,978	\$11,740,114	\$3,419,132	\$13,257,904	\$1,717,502	\$2,332,894	\$142,432
Tax Expense	DD_01-Retail_A&E	\$1,717,799	\$618,435	\$180,110	\$698,388	\$90,473	\$122,890	\$7,503
Interest on Long Term Debt	DD_01-Retail_A&E	\$23,156,588	\$8,336,742	\$2,427,951	\$9,414,536	\$1,219,611	\$1,656,605	\$101,142
IDC (Offset to Revenue Requirement)	DD_01-Retail_A&E	(\$143,405)	(\$51,628)	(\$15,036)	(\$58,303)	(\$7,553)	(\$10,259)	(\$626)
Margins	DD_01-Retail_A&E	\$17,259,887	\$6,213,836	\$1,809,687	\$7,017,175	\$909,044	\$1,234,760	\$75,387
Interest Exp - Other	DD_01-Retail_A&E	\$28,989	\$10,437	\$3,040	\$11,786	\$1,527	\$2,074	\$127
Other Deductions	DD_01-Retail_A&E	\$241,849	\$87,069	\$25,358	\$98,326	\$12,738	\$17,302	\$1,056
Non-Op Margins - Interest (Offset)	DD_01-Retail_A&E	(\$284,000)	(\$102,245)	(\$29,777)	(\$115,463)	(\$14,958)	(\$20,317)	(\$1,240)
AFUDC (Offset)	DD_01-Retail_A&E	(\$5,484)	(\$1,974)	(\$575)	(\$2,229)	(\$289)	(\$392)	(\$24)
Subtotal		\$100,764,180	\$36,276,717	\$10,565,051	\$40,966,656	\$5,307,047	\$7,208,596	\$440,112
Production Revenue Requirement		\$133,115,637	\$46,348,839	\$13,705,022	\$55,665,191	\$7,336,808	\$9,512,257	\$547,520

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Transmission								
Energy								
Transmission Expense	EE_01-Retail	\$852,724	\$265,482	\$82,764	\$387,426	\$53,501	\$60,720	\$2,831
Administrative and General Expense	EE_01-Retail	\$409,595	\$127,521	\$39,754	\$186,095	\$25,698	\$29,166	\$1,360
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$115,555	\$35,976	\$11,216	\$52,501	\$7,250	\$8,228	\$384
Tax Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$1,377,874	\$428,980	\$133,734	\$626,022	\$86,449	\$98,115	\$4,575
Demand								
Other Operating Revenue	DD_01-Retail_A&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Expense	DD_01-Retail_A&E	\$7,702,413	\$2,772,992	\$807,592	\$3,131,491	\$405,671	\$551,025	\$33,642
Administrative and General Expense	DD_01-Retail_A&E	\$3,699,751	\$1,331,969	\$387,916	\$1,504,170	\$194,858	\$264,677	\$16,160
Depreciation and Amortization Expense	DD_01-Retail_A&E	\$7,569,250	\$2,725,051	\$793,630	\$3,077,352	\$398,657	\$541,499	\$33,061
Tax Expense	DD_01-Retail_A&E	\$1,043,779	\$375,777	\$109,439	\$424,358	\$54,974	\$74,671	\$4,559
Interest on Long Term Debt	DD_01-Retail_A&E	\$5,300,648	\$1,908,318	\$555,769	\$2,155,030	\$279,174	\$379,204	\$23,152
IDC (Offset to Revenue Requirement)	DD_01-Retail_A&E	(\$148,472)	(\$53,452)	(\$15,567)	(\$60,363)	(\$7,820)	(\$10,622)	(\$648)
Margins	DD_01-Retail_A&E	\$3,864,131	\$1,391,149	\$405,151	\$1,571,000	\$203,516	\$276,437	\$16,878
Interest Expense - Other	DD_01-Retail_A&E	\$30,014	\$10,805	\$3,147	\$12,202	\$1,581	\$2,147	\$131
Other Deductions	DD_01-Retail_A&E	\$182,328	\$65,641	\$19,117	\$74,127	\$9,603	\$13,044	\$796
Non-Op Margins - Interest (Offset)	DD_01-Retail_A&E	(\$99,491)	(\$35,818)	(\$10,432)	(\$40,449)	(\$5,240)	(\$7,118)	(\$435)
AFUDC (Offset)	DD_01-Retail_A&E	(\$5,677)	(\$2,044)	(\$595)	(\$2,308)	(\$299)	(\$406)	(\$25)
Subtotal		\$29,138,672	\$10,490,388	\$3,055,169	\$11,846,610	\$1,534,676	\$2,084,559	\$127,270
Transmission Revenue Requirement		\$30,516,547	\$10,919,368	\$3,188,902	\$12,472,633	\$1,621,125	\$2,182,674	\$131,845
Total Production & Transmission Revenue Req.		\$163,632,183	\$57,268,207	\$16,893,924	\$68,137,824	\$8,957,933	\$11,694,931	\$679,365

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Subtransmission								
Energy								
Distribution Expense - Operations	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	EE_01-Retail	\$20,095	\$6,256	\$1,950	\$9,130	\$1,261	\$1,431	\$67
Depreciation and Amortization Expense	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail	\$10,189	\$3,172	\$989	\$4,629	\$639	\$726	\$34
Interest on Long Term Debt	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC	EE_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Subtransmission Energy		\$30,285	\$9,429	\$2,939	\$13,760	\$1,900	\$2,156	\$101
Demand								
Other Operating Revenue	DD_01-Retail_A&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	DD_01-Retail_A&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	DD_01-Retail_A&E	\$120	\$43	\$13	\$49	\$6	\$9	\$1
Administrative and General Expense	DD_01-Retail_A&E	\$60,286	\$21,704	\$6,321	\$24,510	\$3,175	\$4,313	\$263
Depreciation and Amortization Expense	DD_01-Retail_A&E	\$815,689	\$293,661	\$85,524	\$331,626	\$42,961	\$58,354	\$3,563
Tax Expense	DD_01-Retail_A&E	\$10,189	\$3,668	\$1,068	\$4,143	\$537	\$729	\$45
Interest on Long Term Debt	DD_01-Retail_A&E	\$612,740	\$220,596	\$64,245	\$249,116	\$32,272	\$43,835	\$2,676
IDC (Offset to Revenue Requirement)	DD_01-Retail_A&E	(\$188,138)	(\$67,733)	(\$19,726)	(\$76,489)	(\$9,909)	(\$13,459)	(\$822)
Margins	DD_01-Retail_A&E	\$318,452	\$114,648	\$33,389	\$129,470	\$16,772	\$22,782	\$1,391
Interest Expense - Other	DD_01-Retail_A&E	\$38,032	\$13,692	\$3,988	\$15,462	\$2,003	\$2,721	\$166
Other Deductions	DD_01-Retail_A&E	\$330	\$119	\$35	\$134	\$17	\$24	\$1
Non-Op Margins - Interest (Offset)	DD_01-Retail_A&E	(\$16,573)	(\$5,967)	(\$1,738)	(\$6,738)	(\$873)	(\$1,186)	(\$72)
AFUDC (Offset)	DD_01-Retail_A&E	(\$7,194)	(\$2,590)	(\$754)	(\$2,925)	(\$379)	(\$515)	(\$31)
Subtotal - Subtransmission Demand		\$1,643,934	\$591,842	\$172,365	\$668,357	\$86,583	\$117,606	\$7,180

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Plant								
Distribution Expense - Operations	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Subtransmission Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtransmission Revenue Requirement		\$1,674,218	\$601,271	\$175,305	\$682,117	\$88,483	\$119,762	\$7,281
Distribution								
Energy								
Other Operating Revenue	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	EE_01-Retail_x_Mil	\$2,875,910	\$962,453	\$300,043	\$1,404,535	\$193,956	\$4,659	\$10,263
Distribution Expense - Maintenance	EE_01-Retail_x_Mil	\$3,594,895	\$1,196,312	\$372,949	\$1,745,812	\$241,084	\$25,981	\$12,757
Administrative and General Expense	EE_01-Retail_x_Mil	\$3,545,505	\$1,188,465	\$370,502	\$1,734,361	\$239,503	\$0	\$12,674
Depreciation and Amortization Expense	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	EE_01-Retail_x_Mil	\$2,129,562	\$713,836	\$222,538	\$1,041,722	\$143,854	\$0	\$7,612
Interest on Long Term Debt	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC	EE_01-Retail_x_Mil	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Distribution Energy		\$12,145,872	\$4,061,066	\$1,266,032	\$5,926,430	\$818,397	\$30,640	\$43,307

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Demand								
Other Operating Revenue	DD_02-Retail_x_Mil	(\$306,665)	(\$118,979)	(\$34,642)	(\$134,218)	(\$17,382)	\$0	(\$1,444)
Distribution Expense - Operations	DD_02-Retail_x_Mil	\$8,627,730	\$3,341,939	\$973,040	\$3,769,978	\$488,232	\$13,978	\$40,563
Distribution Expense - Maintenance	DD_02-Retail_x_Mil	\$10,784,686	\$4,153,972	\$1,209,472	\$4,686,018	\$606,864	\$77,942	\$50,419
Administrative and General Expense	DD_02-Retail_x_Mil	\$10,636,514	\$4,126,724	\$1,201,539	\$4,655,280	\$602,883	\$0	\$50,088
Depreciation and Amortization Expense	DD_02-Retail_x_Mil	\$13,854,160	\$5,321,767	\$1,549,488	\$6,003,386	\$777,470	\$137,456	\$64,593
Tax Expense	DD_02-Retail_x_Mil	\$2,129,562	\$826,221	\$240,563	\$932,045	\$120,705	\$0	\$10,028
Interest on Long Term Debt	DD_02-Retail_x_Mil	\$8,130,451	\$3,154,429	\$918,445	\$3,558,452	\$460,838	\$0	\$38,287
IDC (Offset to Revenue Requirement)	DD_02-Retail_x_Mil	(\$1,419,468)	(\$550,721)	(\$160,348)	(\$621,258)	(\$80,456)	\$0	(\$6,684)
Margins	DD_02-Retail_x_Mil	\$5,033,238	\$1,952,781	\$568,572	\$2,202,896	\$285,287	\$0	\$23,702
Interest Expense - Other	DD_02-Retail_x_Mil	\$286,946	\$111,328	\$32,414	\$125,587	\$16,264	\$0	\$1,351
Other Deductions	DD_02-Retail_x_Mil	\$223,656	\$86,773	\$25,265	\$97,887	\$12,677	\$0	\$1,053
Non-Op Margins - Interest (Offset)	DD_02-Retail_x_Mil	(\$161,604)	(\$62,699)	(\$18,255)	(\$70,729)	(\$9,160)	\$0	(\$761)
AFUDC (Offset)	DD_02-Retail_x_Mil	(\$54,278)	(\$21,059)	(\$6,131)	(\$23,756)	(\$3,077)	\$0	(\$256)
Subtotal - Distribution Demand		\$57,764,928	\$22,322,477	\$6,499,421	\$25,181,569	\$3,261,147	\$229,376	\$270,938
Plant - Customer								
Other Operating Revenue	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_02-Retail	\$851,889	\$676,068	\$111,428	\$63,210	\$1,124	\$58	\$0
Distribution Expense - Maintenance	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_02-Retail	\$801,890	\$636,388	\$104,888	\$59,500	\$1,058	\$54	\$0
Tax Expense	CA_02-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_02-Retail	\$470,597	\$373,471	\$61,555	\$34,918	\$621	\$32	\$0
IDC (Offset to Revenue Requirement)	CA_02-Retail	(\$82,160)	(\$65,203)	(\$10,747)	(\$6,096)	(\$108)	(\$6)	\$0
Margins	CA_02-Retail	\$291,328	\$231,201	\$38,106	\$21,617	\$384	\$20	\$0
Interest Expense - Other	CA_02-Retail	\$16,609	\$13,181	\$2,172	\$1,232	\$22	\$1	\$0
Other Deductions	CA_02-Retail	\$12,945	\$10,274	\$1,693	\$961	\$17	\$1	\$0
Non-Op Margins - Interest (Offset)	CA_02-Retail	(\$9,354)	(\$7,423)	(\$1,223)	(\$694)	(\$12)	(\$1)	\$0
AFUDC (Offset)	CA_02-Retail	(\$3,142)	(\$2,493)	(\$411)	(\$233)	(\$4)	(\$0)	\$0
Subtotal - Distribution Plant		\$2,350,602	\$1,865,462	\$307,462	\$174,415	\$3,102	\$159	\$0

Lighting - Customer

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Other Operating Revenue	CA_04-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_04-Retail	\$153,304	\$0	\$0	\$0	\$0	\$0	\$153,304
Distribution Expense - Maintenance	CA_04-Retail	\$63,263	\$0	\$0	\$0	\$0	\$0	\$63,263
Administrative and General Expense	CA_04-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_04-Retail	\$669,749	\$0	\$0	\$0	\$0	\$0	\$669,749
Tax Expense	CA_04-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_04-Retail	\$393,049	\$0	\$0	\$0	\$0	\$0	\$393,049
IDC (Offset to Revenue Requirement)	CA_04-Retail	(\$68,621)	\$0	\$0	\$0	\$0	\$0	(\$68,621)
Margins	CA_04-Retail	\$243,321	\$0	\$0	\$0	\$0	\$0	\$243,321
Interest Expense - Other	CA_04-Retail	\$13,872	\$0	\$0	\$0	\$0	\$0	\$13,872
Other Deductions	CA_04-Retail	\$10,812	\$0	\$0	\$0	\$0	\$0	\$10,812
Non-Op Margins - Interest (Offset)	CA_04-Retail	(\$7,812)	\$0	\$0	\$0	\$0	\$0	(\$7,812)
AFUDC (Offset)	CA_04-Retail	(\$2,624)	\$0	\$0	\$0	\$0	\$0	(\$2,624)
Subtotal - Lighting		\$1,468,312	\$0	\$0	\$0	\$0	\$0	\$1,468,312
Secondary - Demand								
Other Operating Revenue	DD_03-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	DD_03-Retail	\$176,730	\$72,687	\$21,164	\$81,997	\$0	\$0	\$882
Distribution Expense - Maintenance	DD_03-Retail	\$17,345	\$7,134	\$2,077	\$8,048	\$0	\$0	\$87
Administrative and General Expense	DD_03-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	DD_03-Retail	\$2,345,228	\$964,567	\$280,844	\$1,088,110	\$0	\$0	\$11,707
Tax Expense	DD_03-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	DD_03-Retail	\$1,376,321	\$566,066	\$164,816	\$638,568	\$0	\$0	\$6,871
IDC (Offset to Revenue Requirement)	DD_03-Retail	(\$240,287)	(\$98,828)	(\$28,775)	(\$111,485)	\$0	\$0	(\$1,200)
Margins	DD_03-Retail	\$852,025	\$350,429	\$102,031	\$395,312	\$0	\$0	\$4,253
Interest Expense - Other	DD_03-Retail	\$48,574	\$19,978	\$5,817	\$22,537	\$0	\$0	\$242
Other Deductions	DD_03-Retail	\$37,860	\$15,572	\$4,534	\$17,566	\$0	\$0	\$189
Non-Op Margins - Interest (Offset)	DD_03-Retail	(\$27,356)	(\$11,251)	(\$3,276)	(\$12,692)	\$0	\$0	(\$137)
AFUDC (Offset)	DD_03-Retail	(\$9,188)	(\$3,779)	(\$1,100)	(\$4,263)	\$0	\$0	(\$46)
Subtotal - Secondary Service - Demand		\$4,577,252	\$1,882,574	\$548,131	\$2,123,697	\$0	\$0	\$22,850

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Secondary - Customer								
Other Operating Revenue	CA_05-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	CA_05-Retail	\$156,543	\$100,632	\$41,575	\$14,335	\$0	\$0	\$0
Distribution Expense - Maintenance	CA_05-Retail	\$15,364	\$9,876	\$4,080	\$1,407	\$0	\$0	\$0
Administrative and General Expense	CA_05-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	CA_05-Retail	\$2,077,345	\$1,335,405	\$551,711	\$190,229	\$0	\$0	\$0
Tax Expense	CA_05-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	CA_05-Retail	\$1,219,111	\$783,696	\$323,777	\$111,638	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	CA_05-Retail	(\$212,840)	(\$136,823)	(\$56,527)	(\$19,490)	\$0	\$0	\$0
Margins	CA_05-Retail	\$754,703	\$485,155	\$200,437	\$69,110	\$0	\$0	\$0
Interest Expense - Other	CA_05-Retail	\$43,026	\$27,659	\$11,427	\$3,940	\$0	\$0	\$0
Other Deductions	CA_05-Retail	\$33,536	\$21,558	\$8,907	\$3,071	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_05-Retail	(\$24,232)	(\$15,577)	(\$6,436)	(\$2,219)	\$0	\$0	\$0
AFUDC (Offset)	CA_05-Retail	(\$8,139)	(\$5,232)	(\$2,162)	(\$745)	\$0	\$0	\$0
Subtotal - Secondary Service - Customer Plant		\$4,054,416	\$2,606,350	\$1,076,790	\$371,275	\$0	\$0	\$0
Distribution Revenue Requirement		\$82,361,381	\$32,737,931	\$9,697,837	\$33,777,387	\$4,082,646	\$260,176	\$1,805,406

Customer

Accounting - Customer								
Other Operating Revenue	CA_01-Retail	(\$1,290,392)	(\$1,045,554)	(\$185,530)	(\$38,933)	(\$631)	(\$32)	(\$19,712)
Customer Accounts Expense	CA_01-Retail	\$9,476,921	\$7,678,776	\$1,362,575	\$285,931	\$4,633	\$238	\$144,766
Customer Service and Informational Expense	CA_01-Retail	\$1,060,651	\$859,404	\$152,499	\$32,001	\$519	\$27	\$16,202
Administrative and General Expense	CA_01-Retail	\$3,052,770	\$2,473,539	\$438,922	\$92,106	\$1,492	\$77	\$46,633
Depreciation and Amortization Expense	CA_01-Retail	\$606,662	\$491,554	\$87,225	\$18,304	\$297	\$15	\$9,267
Tax Expense	CA_01-Retail	\$836,591	\$677,857	\$120,284	\$25,241	\$409	\$21	\$12,780
Interest on Long Term Debt	CA_01-Retail	\$122,488	\$99,247	\$17,611	\$3,696	\$60	\$3	\$1,871
IDC (Offset to Revenue Requirement)	CA_01-Retail	(\$13,111)	(\$10,623)	(\$1,885)	(\$396)	(\$6)	(\$0)	(\$200)
Margins	CA_01-Retail	\$82,033	\$66,468	\$11,794	\$2,475	\$40	\$2	\$1,253
Interest Expense - Other	CA_01-Retail	\$2,650	\$2,147	\$381	\$80	\$1	\$0	\$40
Other Deductions	CA_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	CA_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	CA_01-Retail	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Accounting		\$13,937,262	\$11,292,815	\$2,003,875	\$420,506	\$6,814	\$350	\$212,901

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Revenue - Customer								
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy - Customer								
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Op Margins - Interest (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AFUDC (Offset)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Customer Energy		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Chugach Electric Association, Inc.

Allocation of System Costs
Test Year: Twelve Months Ended December 31, 2022

Exhibit CRP-06

Description	Allocator	Retail Total						
			Residential	Small General	LGS - Secondary	LGS - Primary	LGS - Primary Military	Lighting
Demand - Customer								
Other Operating Revenue	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Operations	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Expense - Maintenance	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative and General Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and Amortization Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Expense	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Long Term Debt	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
IDC (Offset to Revenue Requirement)	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Margins	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense - Other	RV_01	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Deductions	RV_01	\$13,558	\$4,865	\$1,360	\$5,768	\$660	\$695	\$211
Non-Op Margins - Interest (Offset)	RV_01	(\$3,577)	(\$1,284)	(\$359)	(\$1,522)	(\$174)	(\$183)	(\$56)
AFUDC (Offset)	RV_01	(\$501)	(\$180)	(\$50)	(\$213)	(\$24)	(\$26)	(\$8)
Subtotal - Customer Demand		\$9,480	\$3,401	\$951	\$4,033	\$461	\$486	\$147
Customer Revenue Requirement		\$13,946,741	\$11,296,217	\$2,004,826	\$424,539	\$7,275	\$836	\$213,049
Total Distribution and Customer		\$96,308,122	\$44,034,147	\$11,702,663	\$34,201,926	\$4,089,920	\$261,012	\$2,018,454
Base Rate Revenue Requirement		\$261,614,524	\$101,903,625	\$28,771,891	\$103,021,866	\$13,136,336	\$12,075,705	\$2,705,100
		TRUE						
Current Revenues		\$231,866,613	\$83,198,726	\$23,251,463	\$98,644,345	\$11,281,993	\$11,882,996	\$3,607,089
Increase (Decrease)		\$29,747,911	\$18,704,899	\$5,520,428	\$4,377,521	\$1,854,342	\$192,709	(\$901,989)
% Increase (Decrease)		12.8%	22.5%	23.7%	4.4%	16.4%	1.6%	-25.0%
Revenue Requirement Summary								
Production		\$133,115,637	\$46,348,839	\$13,705,022	\$55,665,191	\$7,336,808	\$9,512,257	\$547,520
Transmission		\$30,516,547	\$10,919,368	\$3,188,902	\$12,472,633	\$1,621,125	\$2,182,674	\$131,845
Subtransmission		\$1,674,218	\$601,271	\$175,305	\$682,117	\$88,483	\$119,762	\$7,281
Distribution		\$82,361,381	\$32,737,931	\$9,697,837	\$33,777,387	\$4,082,646	\$260,176	\$1,805,406
Customer		\$13,946,741	\$11,296,217	\$2,004,826	\$424,539	\$7,275	\$836	\$213,049
Total		\$261,614,524	\$101,903,625	\$28,771,891	\$103,021,866	\$13,136,336	\$12,075,705	\$2,705,100

EXHIBIT

CRP-07



May 31, 2022

ELECTRONICALLY FILED WITH RCA

Regulatory Commission of Alaska
701 W. 8th Avenue, Suite 300
Anchorage, AK 99501

Subject: Cost Allocation Manual 2022 Update

Commissioners:

Chugach Electric Association, Inc. (Chugach) hereby submits its annual update to its Cost Allocation Manual (CAM) pursuant to Order U-09-80(8) / U-09-97(7). The 2022 CAM submitted herein reflects updates to account components and account component descriptions in Appendix B and updates to the Functionalization Guide in Appendix E. The changes to both appendices are identified on Attachments 1 and 2. Chugach has also updated its organizational chart, which is included in Appendix A to the CAM.

Questions regarding the filing should be directed to Nick Brodie, Assistant Manager, Regulatory Analysis & Strategy, at 907-762-4512 or nick_brodie@chugachelectric.com.

Sincerely,

Arthur W. Miller
Acting, Chief Executive Officer
P.O. Box 196300
Anchorage, Alaska 99519-6300
Telephone: 907-762-4758
arthur_miller@chugachelectric.com

Attachments

cc: Rob Montgomery, City of Seward (electronically)

Chugach Electric Association, Inc.

5601 Electron Drive, P.O. Box 196300, Anchorage, Alaska 99519 6300 • (907) 563-7494 Fax (907) 562-0027 • (800) 478-7494
www.chugachelectric.com • info@chugachelectric.com

Chugach Electric Association, Inc.
Anchorage, Alaska

COST ALLOCATION MANUAL

Regulatory & External Affairs
May 2022

CONTENTS

I. INTRODUCTION	3
II. DESCRIPTION OF SERVICES	3
A. Electric Service	3
B. Commercial Microwave Telecommunications Business	5
C. Functionalization of Revenue.....	5
III. CHART OF ACCOUNTS	5
IV. ACCOUNT CODING PROCEDURES	6
V. FUNCTIONAL ALLOCATION METHODOLOGY	6
A. Functional Allocation Process	7
B. Functional Allocators	11
C. Applying Direct Assignments and Functional Allocators to Accounts	11
Corporate Organizational Chart.....	Appendix A
Account Component Descriptions & Functional Basis	Appendix B
Description of Functional Allocators.....	Appendix C
Account Clearing Processes.....	Appendix D
Functionalization Guide.....	Appendix E
Summary of Additions	Attachment I & II

I. INTRODUCTION

Chugach Electric Association, Inc.'s ("Chugach" or "Association") Cost Allocation Manual ("CAM") has been prepared to document the process used to assign account balances to the electric service functions of Production, Transmission, Subtransmission, Distribution and Customer, and non-traditional service related to the sale of capacity on the Association's microwave system. The primary goal of the account allocation process is to provide accurate, consistent, and equitable assignments to the functional areas of the company without incurring significant administrative cost or complexity.

This document formalizes Chugach's cost allocation methodology for determination of functionalized income statements and cost of service studies related to the determination of wholesale and retail rates. The CAM is updated periodically to reflect current business practices and organizational structure. Adjustments to allocations are applied to Chugach financials on a prospective basis.

Only the electric activities are subject to oversight by the Regulatory Commission of Alaska (RCA or Commission) pursuant to Alaska Statute 42.05.¹ Chugach holds Certificate of Public Convenience and Necessity No.'s 8 & 121 for the purpose of furnishing electricity within its service territory. There are no transactions between Chugach's electric service and commercial microwave business activities.

The operation and administrative support associated with all activities are carried out on the premises of Chugach's headquarters complex located at 5601 Electron Drive in Anchorage, Alaska.

II. DESCRIPTION OF SERVICES

A. Electric Service

Chugach provides generation, transmission, subtransmission, distribution and customer services to approximately 93,000 Chugach retail members (113,000 retail metered locations) in the Anchorage and upper Kenai Peninsula areas. Chugach also supplies much of the power requirements to one wholesale customer, Seward Electric System (Seward). In addition, Chugach provides transmission wheeling service and periodic off-system sales to other Railbelt utilities.

Production

Chugach owns approximately 790.7 megawatts (MW) of active installed generation capacity consisting of 18 active generating units at 7 active power plants. These units are located at Beluga, Anchorage, Eklutna, and Cooper Lake. Chugach owns 64.3 percent (25.1 MW) of the Eklutna hydroelectric project. Chugach purchases 56.3 percent (67.6 MW) of the power from the state-owned Bradley Lake hydroelectric project near Homer, Alaska.

¹ Alaska Public Utilities Regulatory Act

Chugach currently has a 66.67 percent ownership of the Beluga River Unit (“BRU”) natural gas field in Cook Inlet. Chugach owns 66.67 percent from the surface down to 7,000 feet and owns 100% of the interests below 7,000 feet. Hilcorp is the operator of the field.

The BRU is located on the west side of Cook Inlet, approximately 35 miles from Anchorage. It is an established natural gas field originally discovered in 1962. Chugach’s ownership interest in this gas field is to secure fuel for the purpose of generation. Therefore, costs associated with BRU are directly assigned as a fuel expense within the Production function.

Transmission

Chugach owns and operates 472 miles of transmission line (including 34.5 kV and 69 kV lines), extending from the Matanuska Valley to Anchorage to the Kenai Peninsula. Chugach’s transmission assets also include Chugach’s share of the Eklutna transmission line. Primary transmission line segments include the following:

- One 115 kV line that extends from the Quartz Creek Substation on the Kenai Peninsula to the University Substation located in Anchorage.
- One 230 kV line between Point MacKenzie and the Teeland Substation in the Matanuska Valley.
- Two 230 kV lines and one 138 kV line between Chugach’s Beluga Power Plant and Point MacKenzie Substation.
- Two 138 kV lines and one 230 kV line between Point MacKenzie Substation and Anchorage including submarine cable sections.
- One 69 kV line between Cooper Lake Power Plant and Quartz Creek Substation.
- Several 230 kV and 138 kV lines in the Anchorage bowl that provide key interconnection between ITSS, Retherford Substation, University Substation, and Point MacKenzie.

Subtransmission

Costs associated with Chugach’s 34.5 kV infrastructure were previously allocated to the functional category of Distribution. However, in concert with Chugach’s service at 34.5 kV voltages for standby / buyback service customers, Subtransmission was added as a separate functional category in 2012 to better track costs associated with this relatively small component of Chugach’s system.

Distribution

Chugach holds Certificate of Public Convenience and Necessity Nos. 8 and 121 for the purpose of furnishing electricity within its service territory. Chugach provides retail electric service through its 2,536 miles of distribution lines.

Customer

Chugach has approximately 93,000 retail members at 113,000 service locations as of May 2022. Chugach customers are primarily urban and suburban.

B. Commercial Microwave Telecommunications Business

Chugach provides executive management and administrative support to the commercial microwave business. Operational and maintenance support is provided through the Chugach Communications department. Chugach generally has fewer than five customers that lease capacity on its microwave system.

C. Functionalization of Revenue

Revenue is based on functionalized rates developed from the most recent Commission-approved revenue requirement and cost of service study. Functionalized rates reflect the Commission-authorized ratemaking Times Interest Earned Ratio (TIER) levels of 1.35 for Production and Transmission, and a floating TIER for Subtransmission, Distribution and Customer functions that, collectively, provides for a resultant system ratemaking TIER of 1.55. Differences between recorded (Customer Information System) and calculated (functionalized rates) retail revenues are reconciled in proportion to functionalized revenues.

III. CHART OF ACCOUNTS

Chugach maintains and records its accounts consistent with the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts for electric utilities, as required by 3 AAC 48.277(a)(10).² Chugach's system of accounts utilizes a 14-digit numeric account identification system that provides further detail to permit increased accuracy of cost assignment to the electric and non-traditional functional areas of the Association.

Each 14-digit account number includes the following components: a five-digit major, a three-digit minor, a two-digit cost element and a four-digit cost center.

- Major: The first five digits of each account number represent the classification of costs in the general ledger, following the accounting and reporting requirements of FERC.
- Minor: The next three digits represent the account minor, which allows Chugach to further identify and segregate costs by activity.
- Cost Element: The next two digits represent the cost element, which is used to identify types of costs, such as direct or indirect labor, professional services or transportation.
- Cost Center: The final four digits of each account number represent the cost center and are used for the assignment of costs to specific organizational units within Chugach, such as the Energy Supply, Regulatory & External Affairs and Member Services departments.

Appendix B defines each account component used in all of Chugach's 14-digit accounts. The document is organized beginning with the description of account major, minor, cost element, and finally cost center. For account majors, this appendix also provides an extended description, the

² The one exception to this general practice involves Chugach's account Major 93200 which is listed as 93500 under the FERC system of accounts.

allocation basis (direct, indirect, or general) and the associated justification for the functional allocation based on the account major. For the account components that are not, by themselves, relevant to the functional allocation of an account string, only a description is listed.

IV. ACCOUNT CODING PROCEDURES

Most costs are coded to accounts that are directly assigned to a specific function. Expenses not directly assignable are functionalized on an indirect or general basis. Automated controls are set up through the accounting software system (e.g. an employee assigned to the Finance & Accounting Division may not charge time directly to a Production or Transmission cost center). Transactions are also reviewed periodically by accounting personnel to ensure accuracy.

Chugach department managers are responsible for ensuring that expenses are coded to the appropriate accounts. A real-time budget to actual analysis tool is available for department managers to review expenses. Monthly variance reports are reviewed by accounting personnel and are also distributed to department managers. An accounting procedures manual is available to all personnel on the company's *Insidewire* intranet website that provides guidance on proper account classification and coding.

V. FUNCTIONAL ALLOCATION METHODOLOGY

Chugach's account allocation methodology is completed on a fully allocated basis consistent with the National Association of Regulatory Utility Commissioners (NARUC) guidelines entitled, "Guidelines for Cost Allocations and Affiliate Transactions". This approach is based on the premise that each functional area of the Association bears its fully allocated share of the costs incurred to provide the service.

Consistent with these principles, Chugach's allocation methodology is completed on a direct, indirect and general basis, as explained below:

Direct: Accounts associated with a single function of the Association are directly assigned to that function on the basis of account major, minor or cost center. No combination of account components is used for Direct assignments.

This allocation type applies to accounts within most financial statement categories.

Indirect: Accounts associated with more than one, but not all, functions of the Association are allocated on an indirect basis. Indirect allocations may be based on account minor, account cost center or a combination of minor and cost center. The association of specific functions impacted by an account is based on management review of activity within the account.

This allocation type applies to certain accounts within Administrative & General Expense, Depreciation Expense, Tax Expense, Interest Expense, and non-operating financial statement line items.

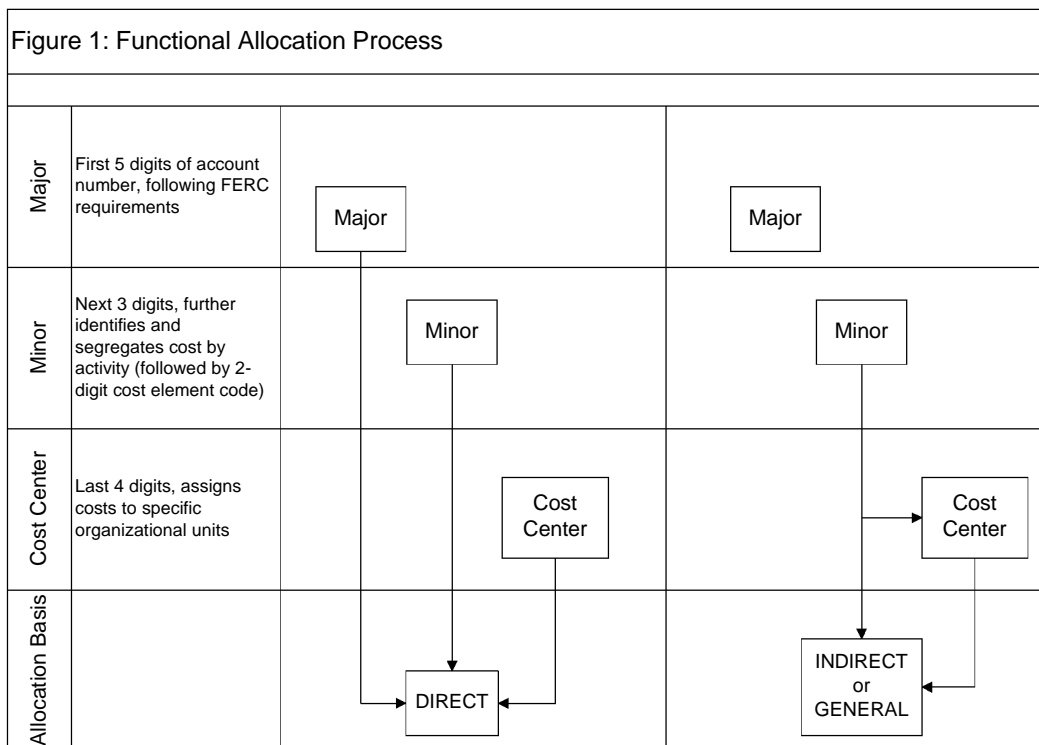
General: Accounts associated with all functions of the Association are allocated on a general basis. General allocations may be made based on account minor, account cost center or a combination of minor and cost center. The determination that an account impacts all functions is based on management review of activity within the account.

This allocation type applies to certain accounts within Administrative & General Expense, Depreciation Expense, Tax Expense, Interest Expense, and non-operating financial statement line items.

Although similar descriptions apply to both indirect and general allocation types, the indirect allocation is more specific in that accounts assigned on this basis are applied to at least two but not all functions of the Association. In contrast, general allocators are applied when an account pertains to all functions of the Association.

A. Functional Allocation Process

Functional allocation, also known as functionalization, is the process of apportioning account values to the various functional areas of the Association, including Production, Transmission, Subtransmission, Distribution, Customer, and the Commercial Microwave Business. The functionalization process is graphically described in Figure 1, while Table 1 summarizes the results.



Direct assignments are made to accounts that have an account component that is specific to a single functional area. These are categories which, by FERC definition, can be assigned to one of the functions. For instance, an account with a power production account major is directly assigned to

the Production function. Account major, minor, or cost center may allow identification of the function to which to directly assign an account balance.

Chugach also apportions costs directly assignable to the production function between its generation facilities. Using power plant specific account minors (e.g., 621-Cooper Lake) and costs centers (e.g., 5700-SPP), direct labor expenditures that can be attributed to a specific power plant will be used to calculate direct power plant labor ratios. These direct power plant labor ratios will serve as the basis for allocation to the production facilities, direct power production costs that are not attributed to a specific power plant. The process is illustrated below:

Column		A	B	C	D	E
Row		Plant 1	Plant 2	Plant 3	Plant 4	TTL
1	Plant Specific Labor Expenditures	\$xxx	\$xxx	\$xxx	\$xxx	\$xxx
2	Plant Specific Labor Ratios	A1 / E1	B1 / E1	C1 / E1	D1 / E1	
3		xx.xx%	xx.xx%	xx.xx%	xx.xx%	
4	Non-Plant Specific Labor Expenditures					\$xxx
5	Allocated Non-Plant Specific	A3 X E4	B3 X E4	C3 X E4	D3 X E4	
6	Labor Expenditures	\$xxx	\$xxx	\$xxx	\$xxx	
7	Total Direct Production	A1 + A6	B1 + B6	C1 + C6	D1 + D6	E1 + E4
8	Labor Expenditures	\$xxx	\$xxx	\$xxx	\$xxx	\$xxx

Indirect allocators are applied to accounts that have one or more account components that are less specific than directly assignable accounts but not entirely non-specific. An example is an account with an administrative and general account major, a non-specific account minor, and a cost center associated with transmission, subtransmission and distribution. This account would have an indirect transmission, subtransmission and distribution allocator applied to it.

General allocators are applied to accounts that have non-specific account components. For example, an account with an administrative and general account major, a non-specific account minor, and a non-specific cost center would have a general allocator applied to it.

Table 1 summarizes the account allocations for development of Chugach's functionalized statement of operations.

Table 1. Summary of Account Allocations Statement of Operations Categories	Allocation Basis	Functional Area*					
		P	T	S	D	C	M
44000 - 45610 Revenue Accounts	N/A	X	X	X	X	X	X
53500 - 55400 Power Production Expense	Direct	X					
55500 - 55699 Cost of Purchased Power	Direct	X					
56000 - 57399 Transmission Expense	Direct		X				
58000 - 58900 Distribution Expense - Operations	Direct			X	X		
59000 - 59899 Distribution Expense - Operations	Direct			X	X		
90100 - 90500 Customer Accounts Expense	Direct					X	
90800 - 91000 Customer Service and Informational Expense	Direct					X	
91100 - 91600 Sales Expense	Direct					X	
92000 - 93200 Administrative & General Expense	Direct	X	X	X	X	X	X
	Indirect - Labor	X	X	X	X	X	X
	General - Labor	X	X	X	X	X	X
	General - Net Plant	X	X	X	X	X	X
40310 - 40700 Depreciation and Amortization Expense	Direct	X	X	X	X		X
	Indirect - Labor	X	X	X	X		X
	General - Labor	X	X	X	X	X	X
40820 - 40860 Tax Expense	Direct				X		
	General - Labor	X	X	X	X	X	X
42700, 42810 Interest on Long Term Debt	General - Debt	X	X	X	X	X	X
42730 Interest Charged to Construction	General - CWIP	X	X	X	X	X	X
41900 Non Operating Margins - Interest	General	X	X	X	X	X	
41910 AFUDC	General - CWIP	X	X	X	X	X	X
42110 - 42120 Non-Operating Margins - Other	Direct	X	X	X	X	X	
42400 Other Capital Credits and Patronage Dividends	General - Debt	X	X	X	X	X	

* P = Production, T = Transmission, S = Subtransmission, D = Distribution, C = Customer, M = Microwave Business

As indicated, accounts with FERC majors specific to Production, Transmission, Distribution³ and Customer are directly assigned. Accounts within Administration & General Expense, Depreciation Expense, Tax Expense, Interest Expense, and non-operating items are allocated on a direct, indirect and/or general basis.

Revenue Accounts

Revenues from firm sales of electricity are based on functionalized rates as calculated from Chugach's Cost of Service Study.

In general, revenues from fuel and purchased power cost recovery, non-firm wheeling, non-firm (economy) wholesale energy sales, and gas exchange transactions are directly assigned to the Production function.⁴ Revenues from rental property (except for generation rental property) and

³ Certain account strings within Distribution Expense - Maintenance and Distribution Expense - Operations are directly assignable to the Subtransmission function.

⁴ Non-firm wheeling and non-firm (economy) wholesale energy revenues are used to offset fuel and purchased power cost.

“other electric revenues” are directly assigned to Distribution. Revenues from forfeited discounts, miscellaneous services, and excess service drop are directly assigned to the Customer function. Revenues associated with the commercial microwave business are directly assigned to that business function.

Administrative and General / Depreciation Expense / Tax Expense

Chugach follows the FERC approach for the allocation of Administrative and General Expense and General Plant Expense categories. In the *Electric Rate Handbook*,⁵ FERC states:

“With respect to general plant expenses, the Commission has stated that general plant will be functionalized by labor ratios unless it is shown that the use of labor ratios produces unreasonable results The Commission has also held that most A&G expenses are to be functionalized on the basis of labor ratios. An exception to this has been established for property insurance which is functionalized on plant ratios.”

The rationale for the use of labor expenditure ratios is that the cost components within Administrative and General Expense and General Plant Depreciation are primarily related to labor. Items within these categories include office furniture and supplies, office buildings, and general labor efforts that are not specific to a single specific function.

Tax Expense, with the exception of Distribution related Gross Receipts Tax, is also assigned on the basis of labor expenditure ratios.

Interest on Long-Term Debt

Interest on long-term debt is allocated on the basis of 68.46 percent to G&T and 31.54 percent to Distribution / Customer, pursuant to Docket U-06-134, Order Nos. 21 and 22. This is described as the Legacy Debt Allocator or “G-DEBT” in Appendix C to this CAM. Also in accordance with those orders, Chugach has allocated 100% of the Southcentral Power Project-related debt to the G&T function based on the relative gross plant additions at SPP to determine interest expense cost responsibility between Production and Transmission for the project. This is described as the New Debt Allocator or “N-DEBT” in Appendix C to this CAM. Chugach incurred additional long-term debt in first quarter 2017 which is assigned on the basis of Order U-06-134(22). The updated allocator identifies that the G&T function is assigned 78.8 percent and the Distribution/Customer function is assigned the remaining 21.2 percent.

Interest Charged to Construction / Interest Expense Other / Allowance for Funds Used During Construction

Accounts within these components are assigned on the basis of Construction Work in Progress, which is tracked by functional area. In general, activity within each of these accounts is specific to Chugach’s construction activity.

Other Deductions

Accounts within Other Deductions that are not directly assigned are corporate related and allocated on the basis of a general labor allocator.

⁵ Michael E. Small, *Federal Energy Regulatory Commission Electric Rate Handbook* (Washington, DC: FERC, 1983), 134.

Non-Operating Margins – Interest

Non-operating margins earned as interest are assigned to the functions responsible for positive cash balances, from which interest was accrued, in the period.

Other Capital Credits & Patronage Dividends

Other capital credits and patronage dividends are allocated consistently with Chugach's long-term interest expense.

B. Functional Allocators

Appendix C describes each of the allocators used in the functional allocation process. This appendix is organized on the basis of allocation type (direct, indirect or general). Each functional allocator listed in this appendix includes a description of allocator, an explanation of the calculation of the allocator, the departments or areas within Chugach for which the allocator is used, and specific examples of accounts, areas, or departments that are functionalized with the allocator.

C. Applying Direct Assignments and Functional Allocators to Accounts

Each account is functionalized based on account major, minor, cost center, or a combination of minor and cost center. The cost element component is not used in functionalization.

Functionalization on Account Major

In functionalizing an account, the first determination is whether the account can be directly assigned on the basis of account major. As an example, account 5920005701-7530 is a distribution maintenance account. The FERC major 59200 is defined in Appendix B as Distribution-Maintenance of Station Equipment. The FERC major is specific to Distribution, and the account is therefore directly assigned on this basis. The majority of Chugach accounts are directly assigned.

Functionalization on Account Minor and/or Cost Center

Appendix E, *Functionalization Guide*, identifies the functional assignment or allocation of accounts that are not directly assignable based on account major. Depending on account combination, these accounts may be directly assigned or allocated on an indirect or general basis.

Each cost center is presented in the guide with all associated minors. The functional allocator is listed with each combination of minor and cost center.

Below are three current examples of how the *Functionalization Guide* is used to determine the functional allocation of accounts that cannot be directly assigned based on account major.

Example 1: 9200032601-7300 ADMIN&GENL/DISTRIB/LABOR/SAFETY

Cost center 7300 is found in the *Functionalization Guide*. The cost center is defined as Safety and associated with all functions, however the 326 minor is defined as Distribution, a direct Distribution minor. The D-DD01 direct assignment is applied to this account.

Example 2: 9210000000-7500 OFFSUPPLY/GENERAL/OTHER/DIRTRNSSUB

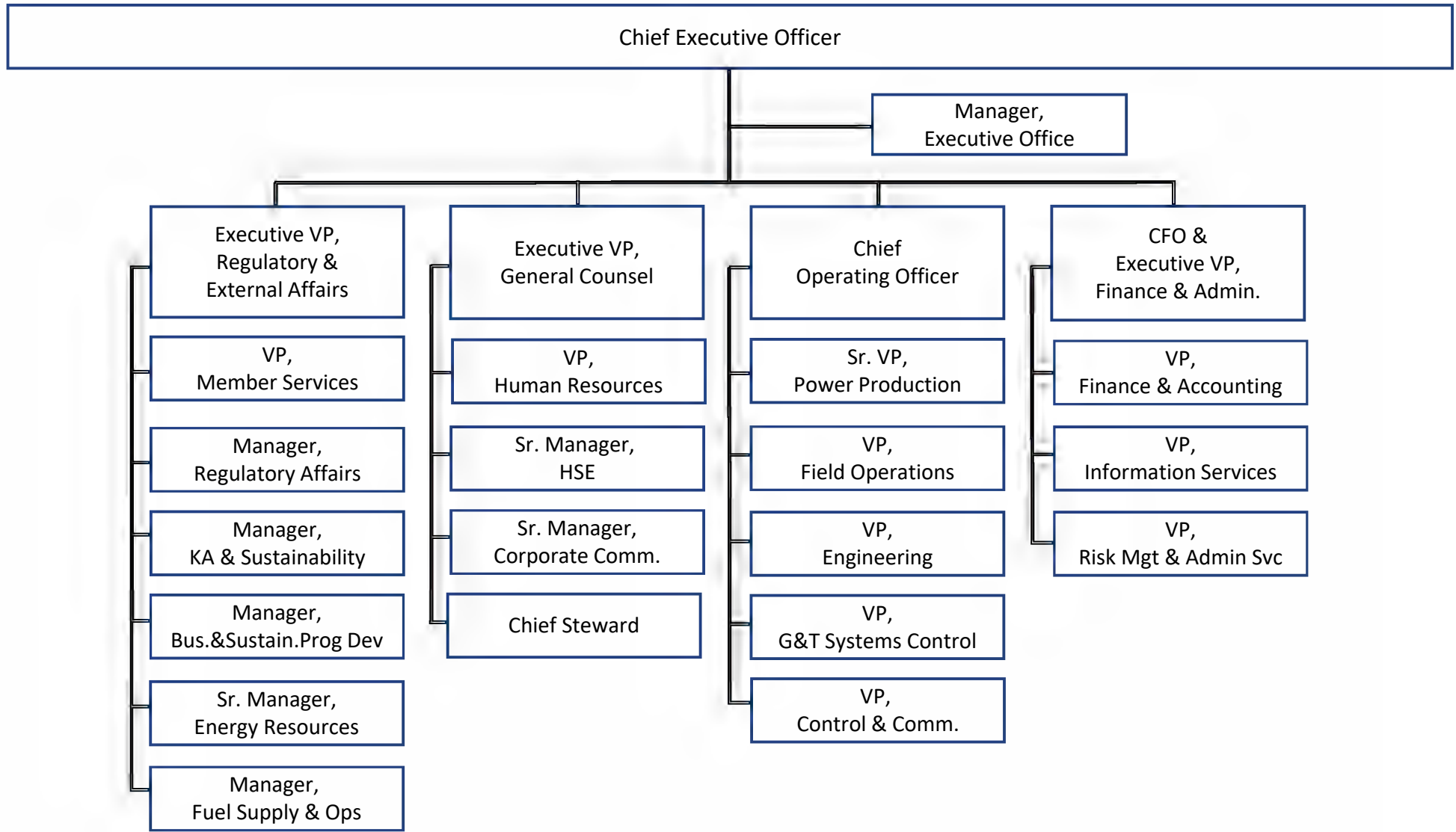
Cost center 7500 is found in the *Functionalization Guide*. The cost center is defined as Director of Transmission and Substations. This cost center is responsible for activities associated with Production, Transmission, Subtransmission and Distribution functions. The 000 minor is not specific to any function. The indirect I-LB05 allocator is applied to this account.

Example 3: 9200053100-2001 ADMIN&GENL/DUES/OTHER/CFO

Cost center 2001 is defined as Chief Financial Officer, a position of support to all corporate functions. The minor 531 is defined as Dues, a minor not specific to any function or functions. As shown in the *Functionalization Guide*, this account is allocated on the general G-LB01 allocator.

Appendix A

Chugach Electric Association, Inc.
Anchorage, Alaska
Effective May 2022
Appendix A



Appendix B

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
ACCOUNT MAJOR			
40310	DPRSTEAM	DE STEAM PRODUCTION	Production Major
40311	DESSTRIMP	DE STEAM STRUCTURES & IMPROVE	Production Major
40312	DESLRPLEQ	DE STEAM BOILER PLANT EQ	Production Major
40313	DESTMENG	DE STEAM-ENG & ENG DRVN GENRTR	Production Major
40314	DESTURBO	DE STEAM TURBOGENERATOR	Production Major
40315	DESACCEQ	DE STEAM ACCESSORY ELEC EQ	Production Major
40316	DESMISCP	DE STEAM MISC PWR PLANT EQ	Production Major
40330	DPRHYDRAL	DE HYDRAULIC PROD	Production Major
40331	DEHSTRIMP	DE HYDRO STRUCT & IMPROVE	Production Major
40332	DEHRESVR	DE HYDRO RESERVOIRS, DAMS	Production Major
40333	DEHWWTURGN	DE HYDRO WTR WHL, TURB, GENR	Production Major
40334	DEHACCEQ	DE HYDRO ACCESSORY ELEC EQ	Production Major
40335	DEHMISCP	DE HYDRO MISC PWR PLANT EQ	Production Major
40336	DEHRDSRR	DE HYDRO ROADS, RAILROADS	Production Major
40340	DPROTHPROD	DE OTHER PRODUCTION	Production Major
40341	DEOSTRIMP	DE OTHER STRUCT & IMPROV	Production Major
40342	DEOFUELHD	DE OTHER FUEL HOLDERS, PROD	Production Major
40343	DEOPRIMEMV	DE OTHER PRIME MOVERS	Production Major
40344	DEOGENERT	DE OTHER GENERATORS	Production Major
40345	DEOACCEQ	DE OTHER ACCESSORY ELEC EQ	Production Major
40346	DEMISCP	DE OTHER MISC PWR PLANT EQ	Production Major
40350	DPRTRANSM	DE TRANSMISSION	Transmission Major
40352	DETSTRIMP	DE TRANS STRUCT & IMPROVE	Transmission Major
40353	DETSSTAEQ	DE TRANS SUBSTATION EQUIPMENT	Transmission Major
40354	DETTWRFXT	DE TRANS TOWERS & FIXTURES	Transmission Major
40355	DETPOLES	DE TRANS POLES & FIXTURES	Transmission Major
40356	DETOHCONDU	DE TRANS OH CONDUCTORS	Transmission Major
40357	DETUGCONDT	DE TRANS UG CONDUIT	Transmission Major
40358	DETUGCOND	DE TRANS UG CONDUCTORS	Transmission Major
40359	DETRDSTRLS	DE TRANS ROADS & TRAILS	Transmission Major
40360	DPRDISTR	DE DISTRIBUTION	Distribution Major unless modified by a Subtransmission related minor
40361	DEDSTRIMP	DE DIST STRUCTURES & IMPROVE	Distribution Major unless modified by a Subtransmission related minor
40362	DEDSTAEQ	DE DIST SUBSTATION EQUIPMENT	Distribution Major unless modified by a Subtransmission related minor
40364	DEDPOL	DE DIST POLES & FIXTURES	Distribution Major unless modified by a Subtransmission related minor
40365	DEDOHCONDU	DE DIST OH CONDUCTORS	Distribution Major unless modified by a Subtransmission related minor
40366	DEDUGCONDT	DE DIST UG CONDUIT	Distribution Major unless modified by a Subtransmission related minor
40367	DEDUGCONDU	DE DIST UG CONDUCTORS	Distribution Major unless modified by a Subtransmission related minor
40368	DEDLNXFMR	DE DIST LINE TRANSFORMERS	Distribution Major unless modified by a Subtransmission related minor
40369	DEDSERVIC	DE DIST SERVICES	Distribution Major unless modified by a Subtransmission related minor
40370	DEMETERS	DE DIST METERS	Distribution Major unless modified by a Subtransmission related minor
40373	DEDSTLTS	DE DIST STREET LIGHTS	Distribution Major unless modified by a Subtransmission related minor
40384	DEPREXPCOE	DE COMMUNICATION EQUIPMENT	Major associated with all functions.
40389	DPRGPUNCLA	DE GEN PLANT UNCLASS	Major associated with all functions.
40390	DEGPSTRIMP	DE GPLT STRUCTURES & IMPROVE	Major associated with all functions.
40391	DEGPOFFEQ	DE GPLT OFFICE FURNITURE & EQ	Major associated with all functions.
40392	DEGPTRNSEQ	DE GPLT TRANSPORTATION EQUIP	Major associated with all functions.
40393	DEGPSTORES	DE GPLT STORES EQUIPMENT	Major associated with all functions.
40394	DEGPTOOLS	DE GPLT TOOLS, SHOP & GAR EQ	Major associated with all functions.
40395	DEGPLABEQ	DE GPLT LABORATORY EQUIP	Major associated with all functions.
40396	DEGPPOWEQ	DE GPLT POWER OPERATED EQ	Major associated with all functions.
40397	DEGPCOMMEQ	DE GPLT COMMUNICATION EQUIP	Major associated with all functions.
40398	DEGPMISCEQ	DE GPLT MISCELLANEOUS EQUIP	Major associated with all functions.
40400	AMORTLIMEL	AMORT OF LIMITED-TERM ELECTRIC	Major associated with all functions.
40510	AMORINTGPL	AMORT OF INTANGIBLE PLANT	Major associated with all functions.
40825	PILTTXEXPS	PILT TAX EXPENSE	Major associated with all functions.
40830	TAXESFICA	TAXES - US FICA	Major associated with all functions.
41800	NONOPRENT	NON-OPERATING RENTAL INCOME	Major associated with all functions.
41900	INTDIVINC	INTEREST & DIVIDEND INCOME	Associated with whatever functions achieve positive cash flow.
41910	AFUDC	AFUDC	Associated with production, transmission, subtransmission and distribution.
42100	MISNOPERIN	MISC NONOPERATING INCOME	Major associated with all functions.
42110	GAINDISPRO	GAIN ON DISPOSITION OF PROPRTY	Major associated with all functions.
42120	LOSSDISPRO	LOSS ON DISPOSITION OF PROPRTY	Major associated with all functions.
42400	OTHCAPCRPT	OTHER CAPITAL CREDITS&PATRONAG	Associated with all functions.
42610	DONATIONS	DONATIONS	Major associated with all functions.
42650	OTHDEDUCT	OTHER DEDUCTIONS	Major associated with all functions.
42700	INTLTD	INTEREST ON LONG TERM DEBT	Associated with all functions.
42730	INTRCONST	INTEREST CHRG TO CONSTR-CREDIT	Associated with production, transmission, subtransmission and distribution.
42800	AMORDBTEXP	AMORT-DEBT DISCOUNT & EXPENSE	Associated with all functions.
42810	AMORLSREDT	AMORT-LOSS ON REAQUIRED DEBT	Associated with all functions.
43100	OTHINTEXP	OTHER INTEREST EXPENSE	Associated with production, transmission, subtransmission and distribution.
43199	INTCLEARBR	Interest Clearing - BRU	Associated with production
44000	RESSALES	RESIDENTIAL SALES	Retail revenue of all functions from Unbundled Rates.

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
44210	SM GEN SVC	SMALL GENERAL SERVICE	Retail revenue of all functions from Unbundled Rates.
44213	SM GEN OTH	SMALL GENERAL OTHER	Retail revenue of all functions from Unbundled Rates.
44214	SMLGENAGR	SMALL GENERAL AGRICULTURE	Retail revenue of all functions from Unbundled Rates.
44230	LRGSVC<1	LARGE GENERAL SVC < 1000 KVA	Retail revenue of all functions from Unbundled Rates.
44232	LG SVC <1	LG GEN SVC COMBINE MTR <1000K	Retail revenue of all functions from Unbundled Rates.
44233	LRGCOMELMN	LARGE COMMERCIAL OVER ELMENDOR	Retail revenue of all functions from Unbundled Rates.
44234	LRGCOMFRTR	LARGE COMMERCIAL OVER FORT RIC	Retail revenue of all functions from Unbundled Rates.
44235	LRGCMRAWWU	LARGE COMMERCIAL OVER AWWU	Retail revenue of all functions from Unbundled Rates.
44240	LRG SVC>1	LARGE GENERAL SVC > 1000 KVA	Retail revenue of all functions from Unbundled Rates.
44242	LG GEN >1	LG GEN SVC COMBINE MTR >1000K	Retail revenue of all functions from Unbundled Rates.
44243	LRG OTH <1	LARGE GENERAL SVC<1000 KVA	Retail revenue of all functions from Unbundled Rates.
44244	LRG SVC >1	LARGE GENERAL SVC > 1000 KVA	Retail revenue of all functions from Unbundled Rates.
44245	LRG SVC <1	LARGE GENERAL SVC < 1000 KVA	Retail revenue of all functions from Unbundled Rates.
44246	LRG SVC <1	LARGE GENERAL SVC < 1000 KVA	Retail revenue of all functions from Unbundled Rates.
44247	LRG SVC	LARGE GENERAL SVC 34.5 KVA	Retail revenue of all functions from Unbundled Rates.
44248	LRGGENAGR	LARGE GENERAL AGRICULTURE	Retail revenue of all functions from Unbundled Rates.
44249	LRGCOMJBER	LARGE COMMERCIAL OVER - JBER	Retail revenue of all functions from Unbundled Rates.
44250	INTPWRSE	INTERRUPTIBLE POWER - SECONDAR	Retail revenue of all functions from Unbundled Rates.
44251	NETREQSE	NET REQUIREMENTS SVC - SECONDA	Retail revenue of all functions from Unbundled Rates.
44252	NETREQPR	NET REQUIREMENTS SVC - PRIMARY	Retail revenue of all functions from Unbundled Rates.
44253	SEASGENSE	SEASONAL GEN - SECONDARY	Retail revenue of all functions from Unbundled Rates.
44254	SEASGENPR	SEASONAL GEN SVC - PRIMARY	Retail revenue of all functions from Unbundled Rates.
44400	PUBSTHWYLT	PUBLIC STREET & HWY LIGHTING	Retail revenue of all functions from Unbundled Rates.
44710	RESLSREA	SALES FOR RESALE-REA BORROWERS	Wholesale revenue of Production and Transmission functions from Unbundled Rates.
44711	RESLSFUEL	SALE FOR RESALE - FUEL	Wholesale revenue of Production and Transmission functions from Unbundled Rates.
44712	RESLNONREA	SALE FOR RESALE -NONREA BORROW	Associated with sales for resale
44713	RESLFUELN	SALES FOR RESALE-NONREA FUEL	Associated with sales for resale
44720	RESLSOTH	SALES FOR RESALE - OTHER	Wholesale revenue of Production and Transmission functions from Unbundled Rates.
44721	RESLSFUEL	SALES FOR RESALE - FUEL	Wholesale revenue of Production and Transmission functions from Unbundled Rates.
44730	PWRPLSLOTH	POWER POOL SALES - OTHER	Revenue of all functions from Unbundled Rates.
44731	PWRPLSLFUE	POWER POOL SALES - FUEL	Revenue of all functions from Unbundled Rates.
44910	PROVRTREFD	PROVISION FOR RATE REFUNDS	Revenue of all functions from Unbundled Rates.
45000	FORFDISC	FORFEITED DISC / LATE PMT FEE	Associated with late fees assessed to retail members and assessed by customer service.
45100	MISCSVSREV	MISC SERVICE REVENUES	Associated with services to retail members provided by customer service
45111	MISCSVCFU	MISC SERVICE REVENUES - FUEL	Associated with production
45300	SALESWATER	SALES OF WATER	Associated with the sale of generation (hydro).
45301	SALESWTRFL	SALES OF WATER - FUEL	Associated with the sale of generation (hydro).
45400	RENTELPROP	RENT FROM ELECTRIC PROPERTY	Associated with distribution property.
45600	OTHELECREV	OTHER ELECTRIC REVENUES	Typically associated with distribution.
45601	BRADLEYLK	BRADLEY LAKE DISPATCH	Associated with production
45610	WHEELING	WHEELING	Wheeling revenues are used to offset fuel expense; Associated with production
45900	REC SALES	SALES OF RENEWABLE ENERGY	Associated with production
48110	GASSLCHUG	GAS SALES TO CHUGACH	Associated with production
48190	GASREVSCH	Gas Rev - ARO Surcharge	Associated with production
48310	RESLSBRU	SALES FOR RESALE - BRU	Associated with production
49500	OHTGASREV	OTHER GAS REVENUE(ROYALTIES)	Associated with production
50600	STMISWPWEX	STEAM-MISC POWER EXPENSES	Production Major
50800	STMOPSUPEX	STEAM-OPERATION SUPPLIES & EXP	Production Major
50810	STMOPSEXRO	STEAM-OPS SUPPLIES & EXP ROUTI	Production Major
51200	STMNTBOIL	STEAM-MAINT OF BOILER PLANT	Production Major
51210	STMNTRTN	STEAM MAINT OF BOILER ROUTINE	Production Major
51220	STMNTSCH	STEAM-MAINT OF BOILER SCHEDULE	Production Major
51230	STMNTUNSC	STEAM-MAINT OF BOILER UNSCHED	Production Major
51296	STEAMWHSC	STEAM-WHSE CLEARING	Production Major
51300	STMNTELEC	STEAM-MAINT OF ELEC PLANT	Production Major
51310	STMNNELE	STEAM-MAINT OF ELECT PLNT ROU	Production Major
51320	STMNNELE	STEAM-MAINT OF ELEC PLNT SCHLD	Production Major
51330	STMNTUNS	STEAM MAINT OF ELEC PLNT UNS	Production Major
51400	STMNTMISC	STEAM-MAINT OF MISC PLANT	Production Major
51410	STMNTROU	STEAM-MAINT MISC STM PLT ROU	Production Major
51420	STMPLTSCH	STEAM-MAINT MISC STM PLT SCHLD	Production Major
51430	STMPLTUNSC	STEAM-MAINT MISC STM PLT UNSHD	Production Major
53500	HYDOPSUPV	HYDRO-OPERATION SUPER&ENGR	Production Major
53600	HYDWATER	HYDRO-WATER FOR POWER	Production Major
53700	HYDDHYDRAU	HYDRO-HYDRAULIC EXPENSES	Production Major
53800	HYDELECEXP	HYDRO-ELECTRIC EXPENSES	Production Major
53900	HYDMISDHID	HYDRO-MISC HYDRAULIC POWER GEN	Production Major
53910	HYDROGENPR	HYDRO-MISC GEN - PREVENTIVE	Production Major
53920	HYDROGENSC	HYDRO-MISC GEN - SCHEDULED	Production Major
53930	HYDROGENCO	HYDRO-MISC GEN - CORRECTIVE	Production Major
54100	HYDMTSUPV	HYDRO-MAINT SUPER&ENG	Production Major
54110	HYDRMTSURO	HYDRO-MAINT SUPER/ENG ROUTINE	Production Major
54120	HYDRMTSUSC	HYDRO-MAINT SUPER/ENG SCHEDULE	Production Major

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
54130	HYDRMTSUUN	HYDRO-MAINT SUPER/ENG UNSCHED	Production Major
54200	HYDMTSTR	HYDRO-MAINT OF STRUCTURE	Production Major
54210	HYDSTRROU	HYDRO-MAINT STRUCTURE ROUTINE	Production Major
54220	HYDSTRSCH	HYDRO-MAINT STRUCT SCHEDULED	Production Major
54230	HYDSTRUNSC	HYDRO-MAIN STRUCTURE UNSCHEDUL	Production Major
54300	HYDMTRES	HYDRO-MAINT OF RESERVS,DAMS,WW	Production Major
54310	HYDRESROU	HYDRO-MAINT RSV,DAMS,WW ROUTIN	Production Major
54320	HYDRRESSCH	HYDRO-MAINT RSV,DAMS,WW SCHEDU	Production Major
54330	HYDRRESUNS	HYDRO-MAINT RSV,DAMS,WW UNSCHE	Production Major
54400	HYDMTELPL	HYDRO-MAINT OF ELECTRIC PLANT	Production Major
54410	HYDMNTROU	HYDRO-MAINT-ELECTRIC PLANT-ROU	Production Major
54420	HYDMNTUNSC	HYDRO-MAINT-ELECT PLANT-UNSCHD	Production Major
54430	HYDMTGENU	HYDRO-MAINT-ELECT PLANT SCHLD	Production Major
54500	HYDMTMISPL	HYDRO-MAINT OF MISC PLANT	Production Major
54510	HYDMTMSCHRO	HYDRO-MAINT OF MISC PLANT ROUT	Production Major
54520	HYDMTMSCHSC	HYDRO-MAINT OF MISC PLANT SCHE	Production Major
54530	HYDMTMSCHUN	HYDRO-MAINT OF MISC PLANT UNSC	Production Major
54599	HYDPRODEXP	HYDRO-PRODUCTION EXPENSE CLRG	Production Major
54600	PRDOPPSUPV	PROD - OPERATION SUPER&ENG	Production Major
54710	PRDFUELDSL	PROD - FUEL; DIESEL	Production Major
54720	PRDFUEL GAS	PROD - FUEL; GAS	Production Major
54721	FUELSTRGE	Fuel Storage Fixed Cost	Production Major
54740	PRDFUELSUR	PROD - FUEL SURCHARGE	Production Major
54750	FUELTRANSP	PROD - FUEL TRANSPORT	Production Major
54800	PRDGENREXP	PROD - GENERATION EXPENSES	Production Major
54810	PRDGENEXRO	PROD - GENERATION EXP ROUTINE	Production Major
54900	PRDMISCGEN	PROD - MISC OTHER POWER GENR	Production Major
54910	PRODPREVEN	PROD-MISC OTHER PWR GEN PREVEN	Production Major
54920	PRODPLAN	PROD-MISC OTHER PWR GEN PLAN	Production Major
54930	PRODUNPLAN	PROD-MISC OTHER PWR GEN UNPLAN	Production Major
55100	PRDMTSUPV	PROD - MAINT SUPER&ENG	Production Major
55110	PRDMTSUPRO	PROD - MAINT SUPER & ENG ROUTI	Production Major
55120	PRDMTSUPSC	PROD - MAINT SUPER & ENG SHEDU	Production Major
55200	PRDMTSTR	PROD - MAINT OF STRUCTURES	Production Major
55210	PRDSTRROU	PROD-MAINT STRUCTURES ROUTINE	Production Major
55230	PRDMTSTRUN	PROD-MAINT OF STRUCTURES UNSCH	Production Major
55300	PRMTG&ELEQ	PROD - MAINT-GEN&ELECTRICEQUIP	Production Major
55310	PRDMTROUGE	PROD - MAINT-GEN&ELECTRIC ROU	Production Major
55320	PRDMTSCHEGE	PROD - MAINT-GEN&ELECTRIC SCH	Production Major
55330	PRDMTGENUN	PROD - MAINT-GEN&ELECTRIC UNS	Production Major
55396	PRODWHSCCL	PROD - WHSE CLEARING	Production Major
55397	PRODGARCLR	PROD - GAR CLEARING	Production Major
55399	PRDEXPCLR	PROD - EXPENSE CLEARING	Production Major
55400	PRDMTMSOTH	PROD - MAINT OF MISC OTHER PWR	Production Major
55410	PRODMNTROU	PROD - MAINT OF MISC PWR ROUT	Production Major
55430	PRODMNTUNS	PROD - MAINT OF MISC PWR ROUT	Production Major
55500	PURPOW	PURCHASED POWER	Production Major
55600	SYSCTRLDIS	SYSTEM CONTROL & LOAD DISPATCH	Production Major
55610	SYSCTRLINT	SYSTEM CONTROL INTERTIE LOAD	Production Major
55696	PURCHWHSCCL	PURCH PWR - WHSE CLEARING	Production Major
55697	PURCHGARCL	PURCH PWR - GAR CLEARING	Production Major
55699	PRDDISPCLR	PRODUCT EXP-DISPATCH CLEARING	Production Major
55700	OTHPOWSUPP	OTHER POWER SUPPLY EXPENSES	Production Major
55900	REC EXPS	RENEWABLE ENERGY CREDIT EXPENS	Production Major
56000	TRNOPRSUPV	TRANS - OPERATION SUPER&ENG	Transmission Major
56100	TRNLDDISP	TRANS - LOAD DISPATCHING	Transmission Major
56200	TRNSTAEXP	TRANS - STATION EXPENSES	Transmission Major
56300	TRNOHLINE	TRANS - OVERHEAD LINE EXPENSES	Transmission Major
56500	TRELECOTHR	TRANS OF ELECTRICITY BY OTHERS	Transmission Major
56600	TRNMISCEXP	TRANS - MISC TRANSMISSION EXP	Transmission Major
56700	TRNRENTS	TRANS - RENTS	Transmission Major
56800	TRNMTSUPV	TRANS - MAINT SUPER&ENG	Transmission Major
57000	TRNMTSTAEQ	TRANS - MAINT OF STATION EQUIP	Transmission Major
57001	TRNSTEPU	TRANS - STEP-UP XFMR	Transmission Major
57100	TRNMTOHLNS	TRANS - MAINT - OVERHEAD LINES	Transmission Major
57200	TRNMTUGLNS	TRANS - MAINT-UNDERGROUND LINE	Transmission Major
57300	TRNMTMIS	TRANS - MAINT OF MISC TRANS	Transmission Major
57396	TRANSWHSCCL	TRANS - WHSE CLEARING	Transmission Major
57397	TRANSGARCL	TRANS - GAR CLEARING	Transmission Major
57399	TRNEXPCLR	TRANS - EXPENSE CLEARING	Transmission Major
58000	DISTOPSUPV	DIST - OPERATION SUPER&ENG	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58100	DISTLDDISP	DIST - LOAD DISPATCHING	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58200	DISTSTAEXP	DIST - STATION EXPENSES	Distribution Major unless modified by a Subtransmission related minor or Cost Center

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
58300	DISTOHLNEX	DIST - OVERHEAD LINE EXPENSES	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58305	ST-OH LINE	Subtrn-OH Line Expenses	Subtransmission Minor
58400	DISTUGLNEX	DIST - UNDERGROUND LINE EXPENS	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58500	DISTSTLTS	DIST - STREET LIGHTING&SIGNAL	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58600	DISTMETER	DIST - METER EXPENSES	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58700	DSTCUSINST	DIST - CUSTOMER INSTALL EXP	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58800	DISTMISCEX	DIST - MISC DISTRIBUTION EXP	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58896	DISTWHSCLR	DIST OPS - WHSE CLEARING	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58897	DISTGARCLR	DIST OPS - GAR CLEARING	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58899	DISTOPRCLR	DIST - OPERATIONS EXP-CLEARING	Distribution Major unless modified by a Subtransmission related minor or Cost Center
58900	DISTRENTS	DIST - RENTS	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59000	DISTMTSUPV	DIST - MAINT SUPER&ENG	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59200	DSTMTSTAEQ	DIST - MAINT OF STATION EQUIP	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59205	ST-MNTSTAT	Subtrn-Maint Station Expenses	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59300	DSTMTOHLNS	DIST - MAINT OF OVERHEAD LINES	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59305	ST-MNTOH	Subtrn-Maint OH Line Expenses	Subtransmission Minor
59400	DSTMTUGLNS	DIST - MAINT-UNDERGROUND LINES	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59405	ST-MNT UG	Subtrn-Maint UG Line Expenses	Subtransmission Minor
59500	DSTMTLNCFM	DIST - MAINT-LINE TRANSFORMERS	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59600	DSTMTSTRLT	DIST - MAINT-STR LIGHTG&SIGNAL	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59700	DISTMTMTR	DIST - MAINT OF METERS	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59800	DSTMTMISPL	DIST - MAINT OF MISC PLANTS	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59896	DISTWHSCLR	DIST MAINT - WHSE CLEARING	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59897	DISTGARCLR	DIST MAINT - GAR CLEARING	Distribution Major unless modified by a Subtransmission related minor or Cost Center
59899	DISTMTPLT	DIST - MAINT OF DISTRIBN PLANT	Distribution Major unless modified by a Subtransmission related minor or Cost Center
75810	GASWELLROY	GAS WELL ROYALTIES	Major associated with Beluga River Unit
75910	OTHPRDBRGF	OTHER PRODUCTION EXP BRU	Major associated with Beluga River Unit
76110	GASAIR&RD	GAS AIRSTRIP & ROAD MAINT	Major associated with Beluga River Unit
90100	CUSTACCSUP	CUSTOMER ACCOUNTS -SUPERVISION	Customer Major
90200	METERREAD	METER READING EXPENSES	Customer Major
90300	CUSTRECCOL	CUSTOMER RECORDS&COLLECTN EXP	Customer Major
90397	CUSTGARCLR	CUST REC - GAR CLEARING	Customer Major
90399	CUSTRECCLR	CUSTOMER REC&COLLECTN EXP-CLR	Customer Major
90400	UNCOLLACCT	UNCOLLECTIBLE ACCOUNTS	Customer Major
90500	MISCUSACCT	MISC CUSTOMER ACCOUNTS EXPENSE	Customer Major
90800	CUSTASST	CUSTOMER ASSISTANCE EXPENSES	Customer Major
90900	INFO&INSTR	INFO & INSTRUCTIONAL ADV EXP	Customer Major
91000	MISCUSTSVC	MISC CUSTOMER SVC & INFO EXP	Customer Major
91097	CUSTGARCLR	CUST INFO - GAR CLEARING	Customer Major
91099	CUSTISCLR	CUST INFO - IS CLEARING	Customer Major
92000	ADMIN&GENL	ADMIN & GENERAL SALARIES	Major associated with all functions.
92100	OFFSUPPLY	OFFICE SUPPLIES & EXPENSES	Major associated with all functions.
92110	HDQTRSOPER	HEADQUARTERS OPERATIONS	Major associated with all functions.
92197	G&AGARCLR	G&A - GAR CLEARING	Major associated with all functions.
92199	G&ACLEAR	G&ACLEARING,POSTAGE,IS,GARAGE	Major associated with all functions.
92300	OTSDSVCEMP	OUTSIDE SERVICES EMPLOYED	Major associated with all functions.
92400	PROPINSUR	PROPERTY INSURANCE	Major associated with all functions.
92500	INJUR&DAMG	INJURIES AND DAMAGES	Major associated with all functions.
92570	INJRDMGSLI	INJURIES AND DAMAGES-LIAB DED	Major associated with all functions.
92600	EMPPEN&BEN	EMPLOYEE PENSIONS & BENEFITS	Major associated with all functions.
92800	REGULATORY	REGULATORY COMMISSION EXPENSES	Major associated with all functions.
92850	LOADRESRCH	LOAD RESEARCH EXPENSE	Load research is used to apportion fixed costs of the subtransmission and distribution systems to retail customer classes.
93010	GENADVEXP	GENERAL ADVERTISING EXPENSES	Major associated with all functions.
93020	MISCGENRL	MISC GENERAL EXPENSES	Major associated with all functions.
93098	DISCCLRAP	DISCOUNT CLEARING - A/P	Major associated with all functions.
93099	405TRXCLR	405 TRX CLEARING - INVTY	Major associated with all functions.
93200	MTGENPLT	MAINT OF GENERAL PLANT	Major associated with all functions.
94060	AMPLTACQEL	AMORT PLANT ACQUISITION - ELEC	Major associated with all functions.
94081	TXOTHPROD	TAXES OTHER THAN PRODUCTION	Major associated with Beluga River Unit
94091	PDTXOPINCM	PRODUCTION TAXES OPR INCOME	Major associated with Beluga River Unit
94111	ACCRETNEXP	ACCRETION EXPENSE	Major associated with Beluga River Unit
94300	DDALSHLD	DDA EXPENSE PROD LEASEHOLDS	Major associated with Beluga River Unit
94310	DEASRETCT	DEPR EXPENSE ASSET RET COSTS	Major associated with Beluga River Unit
94320	DEEXP325	DEPR EXPENSE - 325	Major associated with Beluga River Unit
94330	DEEX330338	DEPR EXPENSE 330-338	Major associated with Beluga River Unit
94370	DEEXBRUCU	DEPR EXPENSE BRU CU	Major associated with Beluga River Unit

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
ACCOUNT MINOR		Note: Functionalization by Minor is done in concert with Cost Centers. See Appendix E	
000	GENERAL	GENERAL	
001	STN SWITCH	STATION SWITCHING	
002	STN RDS-IN	STATION READS/INSPECTIONS	
004	SAFETY	SAFETY	
005	DSTR SWITCH	DISTRIBUTION SWITCHING	
006	SCHED ACT	SCHEDULED ACTIVITY	
007	REIMB ACT	REIMBURSABLE ACTIVITY	
008	OUT/TRBL	OUTAGE/TROUBLE CALL ACTIVITY	
009	NRTC	NRTC MEMBER PATRONAGE	
010	COR EQ MNT	CORRECTIVE EQUIPMENT MAINT	
011	PRE EQ MNT	PREVENTIVE EQUIPMENT MAINT	
012	STN CLR-LS	STATION CLEARING/LANDSCAPING	
013	YB&FMTN	YARD, BUILDING, & FENCE MAINT	
014	WEEDERDCTN	WEED ERADICATION	
017	CLR-TRM	CLEARING/TRIMMING	
018	CLRHTKT	CLEARING/HOT TICKET	
019	Clr/Tbl Tk	Clearing/Trouble Tkt (Unsch)	
020	TRNSLNS	TRANSMISSION LINE SWITCHING	
021	INSPLNP	INSPECTION/LINE PATROL	
022	I&RTRMT	INSTALL/REMOVE TRANSFMRS&METER	
023	LOCATING	LOCATING	
024	FACUPGR	FACILITY UPGRADES	
025	DAMSAFETY	DAM SAFETY-FERC	
028	PILTML&P	PILT - LEGACY ML&P	
029	Com Svc Nw	New Commercial Services	
030	CON-DISCON	CONNECT/DISCONNECT	
031	INSP&AD	INSPECTION AND AUDIT	
032	TESTING	TESTING	
033	CHNG-RELOC	CHANGE OR RELOCATE	
035	SVCCON	SERVICE CONNECTS	
036	INSP CODE	INSPECTION - CODE COMPLIANCE	
037	SVC COMPL	SERVICE COMPLAINTS	
038	SVC UPGRD	SERVICE UPGRADE	
039	CURR DIVRN	CURRENT DIVERSION	
040	PRLMWORK	Preliminary Work	
044	DAMGECLAIM	DAMAGE CLAIMS	
045	SPLCLNUP	Spill Clean Up	
046	ELEC TEST	ELECTRICAL TEST/REBUILD	
047	PCB TEST	PCB TESTING AND DISPOSAL	
049	CLERICALWK	Clerical Work	
051	DRAFTNG	DRAFTING	
056	STD/SPEC	STANDARDS/SPECIFICATIONS	
057	DOC CNTRL	DOC CNTRL/RECORD DRAWING UPDAT	
061	MEA	MEA	
062	GVEA	GVEA	
063	HEA	HEA	
064	ML&P	ML&P	
065	AEA	AEA	
070	BRADLKE	BRADLEY LAKE	
071	BRLKMEA	BRADLEY LAKE - MEA	
072	BRLKSEW	BRADLEY LAKE - SEWARD	
073	GVEA	GVEA	
074	BRLAKEGVEA	BRADLEY LAKE - GVEA	
075	BRLAKEML&P	BRADLEY LAKE - ML&P	
079	EKLTNAML&P	EKLUTNA - ML&P	
080	FOOD	FOOD	
084	AIR TRS CH	AIR TRANSPORTATION - CHARTER	
088	PARKINGLOT	PARKING LOT	
094	CMPFACS	CAMP FACILITIES	
098	COMMPAP	COMMERCIAL PAPER	
100	GENL FUND	GENERAL FUND	
102	CFC	CFC	
103	JBER	JBER	
104	FRTRCHRSN	FORT RICHARDSON	
105	AWWU	AWWU	
106	UBSPNWEBBR	UBS PAINWEBBER	
108	COBANK	COBANK	
109	MTA	MTA	
120	SALES	SALES	
121	FPCRA	FPCRA	
124	Excss Liab	Excess Liability	
126	DISTDEMAND	DISTRIBUTION DEMAND	

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
127	Customer	Customer	
128	Fuel	Fuel	
129	TRNSRNTL	Transformer Rental Fee	
130	SEWARD	SEWARD	
131	QFPURCHASE	QUALIFIED GENERATION PURCHASES	
133	DISTENERGY	DISTRIBUTION ENERGY	
134	SUBTRNSEGY	SUBTRANSMISSION ENERGY	
135	SUBTRNSDMD	SUBTRANSMISSION DEMAND	
136	TRNSENERGY	TRANSMISSION ENERGY	
137	TRNSDEMAND	TRANSMISSION DEMAND	
138	GENENERGY	GENERATION ENERGY	
139	GENDEMAND	GENERATION DEMAND	
141	FIREISLND	FIRE ISLAND WIND POWER	
143	BELUGARU	BELUGA RIVER UNIT	
144	EXCSVCD	EXCESS SERVICE DROP	
145	OHTOUG	OVERHEAD TO UNDERGROUND	
150	NRTHML&P	North – Legacy ML&P	
151	STHCEA	South – CEA	
153	FUTNGASPUR	FUTURE NATURAL GAS PURCHASES	
154	REGLIABGAS	REGULATORY LIAB - GAS SALES	
155	NRTHBALACC	North Balancing Account	
156	STHBALACC	South Balancing Account	
158	GIRDSUB	Girdwood Substation	
159	HANESUB	HANE SUBSTATION	
160	HELPSDK	HELPSDK	
162	NETWKAD	NETWORK ADMIN	
163	PCSUPPT	PCSUPPT	
165	Mechanical	Mechanical	
167	I&C	Instrument & Controls	
168	AROSRDFLB	ARO SURCHARGE DEFERRED LIAB	
171	LEGAL	LEGAL	
179	STRATPL	Strategic Planning	
209	CAP LSE	CAPITAL LEASE	
219	FNBCHECK	FNB CHECKING	
220	FNBA	FNBA	
221	PAYABLS	PAYABLES	
223	CAPLCRS	CAPITAL CREDIT RETIREMENT	
225	MBS&DEP	MEMBERSHIP AND DEPOSIT	
226	PAYRACC	PAYROLL ACCOUNT	
227	BLGCSH	BILLING CASH	
228	BILLWHL	BILL WHOLESALE	
230	FNBGEN	FNB - GENERAL	
231	2011BOND31	2011 SERIES A BOND - 2031	
232	2011BOND41	2011 SERIES A BOND - 2041	
234	APPLCONST	Applicant Construction	
240	OFRC&EM	OFFICERS AND EMPLOYEES	
241	LINEEXT	LINE EXTENSION	
242	2017BOND	2017 SERIES A BOND - A 2037	
244	COBANK7	COBANK 7	
245	FUELMGMT	FUEL MANAGEMENT	
246	Hilcorp	Hilcorp	
247	2012BONDA	2012 SERIES A BOND - A 2032	
248	2012BONDB	2012 SERIES A BOND - B 2042	
249	2012BONDC	2012 SERIES A BOND - C 2042	
250	DSTRINV	DISTRIBUTION INVENTORY	
251	GENRINV	GENERATION INVENTORY	
252	TRNSINV	TRANSMISSION INVENTORY	
254	RELYINV	RELAY INVENTORY	
256	EMRGCY STK	EMERGENCY STOCK	
257	CLASS02	CLASS 02 INVENTORY	
258	IGTINV	IGT INVENTORY	
260	POSTMTR	POSTAGE METER	
264	NRECAHW	NRECA Health & Welfare	
267	RENTS	RENTS	
271	SFTAMRT	SOFTWARE AMORTIZATION	
273	INSWCLI	INSURANCE WORK COMP/PERS LIAB	
274	PRPTINS	PROPERTY INSURANCE	
275	2019BOND	2019 SERIES A BOND	
276	2020BONDSA	2020 SERIES A BOND	
277	2020BONDSB	2020 SERIES B BOND	
279	TELALASKA	TELALASKA INC	
283	ANLVADM	ANNUAL LEAVE - ADMINISTRATIVE	
284	NSFCHK	NSF CHECKS	

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
286	ANNLVBI	ANNUAL LEAVE - BIWEEKLY	
287	ANNLVWK	ANNUAL LEAVE - WEEKLY	
294	SERV CREDIT	SERVICE CREDIT	
304	LDSRVMT	LAND SURVEY METER	
321	DPEQUIP	DATA PROCESSING EQUIPMENT	
322	GPS EQUIP	GPS EQUIPMENT	
323	GENTRAN	GENERATION AND TRANSMISSION	
324	GENR	GENERATION	
325	TRNSM	TRANSMISSION	
326	DISTRIB	DISTRIBUTION	
327	SUBTRNS	SUBTRANSMISSION	
328	NSUBCBL	NORTHERN SUBMARINE CABLE FIELD	
329	SSUBCBL	SOUTHERN SUBMARINE CABLE FIELD	
330	MICROWV	MICROWAVE	
331	SCADA	SCADA	
333	TELESYS	TELEPHONE SYSTEMS	
350	INJCTCABLE	INJECTED CABLE	
360	FCLTYJNTRL	FACILITY JANITORIAL	
361	FCLTYLNDSC	FACILITY LANDSCAPING	
362	FCLTYSNWSW	FACILITY SNOW AND SWEEPING	
363	FCLTYELCTR	FACILITY ELECTRICAL	
364	FCLTYPLMBN	FACILITY PLUMBING	
365	FCLTYHTNG	FACILITY HEATING	
366	FCLTYSPCIN	FACILITY SPECIALIZED INSPECTIO	
367	FCLTYTSDMN	FACILITY OUTSIDE MAINTENANCE	
368	FCLTYINMNT	FACILITY INSIDE MAINTENANCE	
369	FCLTYSPCSR	FACILITY SPECIALIZED SERVICES	
370	FCLTYCRTPP	FACILITY CERTIFICATIONS AND PP	
371	FCLTYOFSPL	FACILITY OFFICE SUPPLIES	
372	FCLTYCNSMB	FACILITY CONSUMABLES	
373	FCLTYMNTSP	FACILITY MAINT. SUPPLIES	
374	FACELECSUP	FACILITY ELECTRICAL SUPPLIES	
410	WHITTIR	WHITTIER	
411	KENAI	KENAI	
418	30YRBNS	30 YEAR BONDS	
428	EMPLVBI	EMPLOYEE VACATION - BIWEEKLY	
429	EMPLVWK	EMPLOYEE VACATION - WEEKLY	
431	EMPLVAD	EMPLOYEE VACATION - ADMIN	
435	WC&PLIA	WORKERS COMP & PERSONAL LIAB	
438	MNYPPP	MONEY PURCHASE PENSION PLAN	
440	BDPCKTS	BID PACKETS	
441	UNTDWAY	UNITED WAY	
442	COKDUES	COOK'S DUES	
443	LIFEADMIN	LIFE-ADMIN	
444	EMPLHPR	EMPLOYEE HEALTH PREMIUM	
445	H&WUNON	HEALTH AND WELFARE UNION	
446	PENSION	PENSION	
447	ADMNH&W	ADMINISTRATION HEALTH & WELFARE	
448	LEGAL FUND	LEGAL FUND	
449	PAC FUND	PAC FUND	
450	DUES IBEW	DUES IBEW	
451	NECA BENE	NECA BENEFITS	
452	ANNIBEW	ANNUITY IBEW	
453	O-EAPTR	O/E APPRENTICE TRUST	
454	O-SGNTR	O/S GEN APPRENTICE TRUST	
455	CAFEP LN	CAFETERIA PLAN	
456	401KPLN	401K PLAN	
457	401KLOAN	401K LOAN PMTS	
458	LIFEUNION	LIFE-UNION	
459	COOKH&W	COOK'S HEALTH & WELFARE	
460	COOKLGL	COOK'S LEGAL	
461	COOKPNP	COOK'S PENSION PAYABLE	
463	DFRCOMP	DEFERRED COMPENSATION PROGRAM	
464	GGG	GGG	
465	ADMPNSN	ADMIN PENSION	
468	HRDBNVFUND	Hardship Benevolent Fund	
477	IGT-ENSTAR	IGT GAS - ENSTAR	
491	GCI	GCI	
492	NWCNGWRL	NEW CINGULAR WIRELESS	
499	OUTAGE	OUTAGE ACTIVITY	
500	BLGAHILCRP	BELUGA GAS - HILCORP	
502	PMTPROCESS	PAYMENT PROCESSING	
503	SWITCHB	SWITCHB	

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
506	METRRDN	METRRDN	
507	CASHRG	CASHIERING	
508	CSVCFLW	CSVCFLW	
511	DELQC-D	DELINQUENT CONNECT/DISCONN EXP	
512	INTODEP	INTEREST ON DEPOSITS	
513	COLLAGF	COLLECTION AGENCY FEES	
514	CASHO&S	CASH OVER/SHORT	
515	POSTAGE	POSTAGE	
516	CREDCOL	CREDIT COLLECTIONS	
517	CONSERV	CONSUMER SERVICE	
518	SMLCRWO	SMALL CREDIT BALANCE WRITE-OFF	
520	ENEFFPRG	ENERGY EFFICIENCY PROGRAM	
524	IMAGEEN	PRINTED ADVERTISING	
525	OUTLET	OUTLET	
527	SHOPSTW	SHOP STEWARD ACTIVITY	
528	LEGSAGR	LEGISLATIVE AFFAIRS	
529	LITIGAT	LITIGAT	
530	SUBSCRIP	SUBSCRIPTIONS	
531	DUES	DUES	
532	PRFTRNNG	PROF DEVELOP TRAINING	
533	PRINTING	PRINTED MATERIALS	
534	SPECSUP	SPECIAL SUPPLIES	
536	BKCHRG	BANK CHARGES/FEES	
539	IGTHILCORP	IGT GAS - HILCORP	
540	TELEPHONES	TELEPHONES	
543	CUSTODIAL	CUSTODIAL	
544	COURSVC	COURSVC	
545	ORDREQN	ORDREQN	
546	PLANT1HILC	PLANT 1 GAS - HILCORP	
547	PLANT2HILC	PLANT 2 GAS - HILCORP	
548	PLANT2AHIL	PLANT 2A GAS - HILCORP	
549	PLANT1&2EN	PLANT 1-2-2A SPP - ENSTAR	
552	TRN-HSE	TRAINING (IN-HOUSE)	
553	TRN-OTH	TRAINING (OTHER)	
554	PREEMPP	PRE-EMPLOYMENT PHYSICAL	
555	AUDSVCS	AUDITING SERVICES	
556	ARBTRAT	ARBITRATION	
558	O-SCLSV	OUTSIDE COUNSEL SERVICES	
560	Charitable	Charitable Contributions	
562	IGTFURIE	IGT - FURIE	
563	PLANT1FURI	PLANT 1 - FURIE	
564	PLANT2FURI	PLANT 2 - FURIE	
565	PLANT2AFUR	PLANT 2A - FURIE	
566	SPPFURIE	SPP - FURIE OPERATING ALASKA	
567	BPPFURIE	BPP - FURIE OPERATING ALASKA	
568	FURIEOPAK	FURIE OPERATING ALASKA	
572	PICNIC	PICNIC	
573	EMPLASS	EMPLOYEE ASSISTANCE PROGRAM	
575	CHSPRTY	CHRISTMAS PARTY	
577	SVCARD	SERVICE AWARDS	
578	SFTYEQUIP	SAFETY EQUIPMENT	
585	ACQUISTION	ACQUISITION MLP/CEA ADVERTISG	
586	PUBNTCS	PUBLIC NOTICES	
587	AFFACTN	AFFIRMATIVE ACTION	
589	CEA DUES	CEA INDUSTRY DUES	
590	REGTRNNG	REG TRAINING	
591	ANNLMTG	ANNUAL MEETING	
592	ANNLRPT	ANNUAL REPORT	
594	OVER/UNDER	OVER/UNDER	
595	BOARDDIR	BOARD OF DIRECTORS	
600	CLRCRDS	CLEARING (CREDIT)	
601	CLRLBR	CLEARING (LABOR)	
602	CLRPROFSVC	CLEARING (PROF SVCS)	
603	CLROTHER	CLEARING (OTHER)	
604	CLFRGHT	CLEARING (FREIGHT)	
607	CLRVHCLFL	CLEARING (VEHICLE FUEL)	
608	CLRVHCLPRT	CLEARING (VEHICLE PARTS)	
609	CLRLEASES	CLEARING (LEASES)	
610	CLRSFTWR	CLEARING (SOFTWARE)	
611	CLRHRDWR	CLEARING (HARDWARE)	
612	CLRDPRC/AM	CLEARING (DEPREC/AMORT)	
613	SPPHILLGCY	SPP GAS - HILCORP LEGACY	
615	SPPENSTAR	SPP ENSTAR	

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
616	PLNT1ENSTR	PLANT 1 ENSTAR	
617	PLNT2ENSTR	PLANT 2 ENSTAR	
618	PLNT2AENST	PLANT 2A ENSTAR	
619	EKLUTNA	EKLUTNA	
620	CEA	CEA	
621	CPRLAKE	COOPER LAKE	
622	IGT-PROD	IGT - PRODUCTION	
625	QRTZCRK	QUARTZ CREEK	
626	BELUGA.	BELUGA	
627	UNIVSTY	UNIVERSITY	
628	TEELAND	TEELAND	
629	PTMACKN	PT. MACKENZIE	
630	PTWRNZF	PT. WORONZOF	
631	SPP	SPP	
632	DISAREC	DISASTER RECOVERY	
633	TRNSOBL	TRANSITION OBLIGATION-FAS 106	
634	STNDSTL	STANDARD STEEL	
635	GOVTPMTLIC	GOVT PERMIT-LICENSE COMPLIANCE	
636	MLPPLT1&2	ML&P PLANT 1 & 2	
639	SPP-CEA	SPP - CEA	
642	MLPPLT2A	ML&P PLANT 2A (2 INSURANCE)	
643	CRFACILITY	CREDIT FACILITY/CP PROGRAM	
648	HARVESKBPL	KENAI BELUGA PIPELINE-HARVEST	
649	TESOROGAS	TESORO GAS	
655	EGS PP	EKLUTNA GENERATION POWER PLANT	
662	PLT1DSLFL	PLANT 1 - DIESEL FUEL	
663	PLT2DSLFL	PLANT 2 - DIESEL FUEL	
664	PLT2ADSLFL	PLANT 2A - DIESEL FUEL	
674	Corpplan	Corporate Planning	
676	Distconst	Distribution Const	
678	Distfldsvc	Distribution Field Svcs	
682	Distsvcs	Distribution Svcs	
690	Enrgysvcs	Energy Svcs	
692	Engsupport	Engineering Support	
694	Engsvcs	Engineering Svcs	
696	Environmnt	Environmental	
700	Gencounsel	General Counsel	
706	Landsvcs	Land Svcs	
718	Rgltryaffr	Regulatory Affairs	
720	Safetytrng	Safety & Training	
722	Scada	SCADA	
724	Specsptsvc	Special Support Svcs	
726	Substns	Substations	
735	TECHSVCS	Technical Services	
740	NONDPRASST	NON DEPRECIABLE ASSETS	
749	CYBRSCR	CYBER SECURITY	
751	MicrowveBV	Microwave Excess BV Tree	
753	GENLIABTY	GENERAL LIABILITY - INSURANCE	
755	TRVLACDTAV	TRAVEL&ACCIDENT W/AVIATION	
756	AUTOINSUR	AUTO COMMERCIAL INSURANCE	
757	CYBERLIAB	CYBER LIABILITY INSURANCE	
758	UNMNNDARCR	Unmanned Aircraft Systems	
780	DSCTCPLCRD	DISCOUNTED CAPITAL CREDITS	
800	CEA-ML&P	CHUGACH-ML&P SHARED COST	
801	CEA COST	CHUGACH ONLY COST	
802	ML&P ONLY	ML&P ONLY COSTS	
899	MLPO&M	ML&P O&M	
901	FINANCE	FINANCE	
903	HMNRSRCES	HUMAN RESOURCES	
904	PWRDELVRV	POWER DELIVERY	
905	PWRSUPPLY	POWER SUPPLY	
998	INVSUSP	INVENTORY SUSPENSE	

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
-------------------	-------------------	----------------------	---------------

COST ELEMENT

Note: The cost element component is not used in functionalization. List provided for reference.

00	OTHER	OTHER
01	LABOR	LABOR
02	PFCT	PROFESSIONAL/CONTRACT SERVICES
03	MLSP	MATERIALS/SUPPLIES
04	TRANS	TRANSPORTATION
05	CALC	COMMON ALLOCATED COSTS
06	UTILITIES	UTILITIES
07	FUEL	FUEL
08	VHPS	VEHICLE PARTS/SUPPLIES
09	LEASES	LEASES
10	SWCL	SOFTWARE (POOL)
11	HWCL	HARDWARE (POOL)
12	DACL	DEPRECIATION/AMORT (CLEARING)
14	ILCD	INDIRECT LABOR (ILCD)
15	CTIA	CONTRIBUTION-IN-AID
16	IDC	INTEREST DURING CONSTRUCTION
17	LBOH	LABOR OVERHEAD
18	MLOH	MATERIAL OVERHEAD
19	CTOH	CONTRACT OVERHEAD
20	PTCE	PLANT TRANSFER/CLOSING ENTRY
21	TRED	TRAVEL/EDUCATION
22	TOOLS	TOOLS
23	TROH	TRANSPORTATION OVERHEAD
24	FRET	FREIGHT CHARGES
25	MTIC	METER/TRANSFRMR INSTALL CREDIT
27	PRFP	PERFORMANCE PENALTIES
28	INSUR	INSURANCE
29	APP CONSTR	APPLICANT CONSTRUCTION
30	FLDCONTRAC	Field Contractual Services

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
<u>COST CENTER</u>			Note: Functionalization by Cost Center is done in concert with Minors. See Appendix E
2001	CFO	Chief Financial Officer	
2101	CORPORATE	Corporate	
2102	CORP - MLP	Corporate - ML&P	
2110	GENL ACCTG	General Accounting	
2120	PLANT ACCT	Plant Acct	
2130	CORPBUDG	Corporate Budget Department	
2501	REG AFFAIR	Regulatory & External Affairs	
2600	FUELCORP	Fuel & Corporate Planning	
2700	COMM REL	Energy Efficiency&Conservation	
3101	ADMINSVCS	Administrative Services	
3130	MNTNCSTH	Maintenance - South Campus	
3131	MNTNCNRTH	Maintenance - North Campus	
3201	MEMSVCS	Member Services Admin	
3210	CUST SVC	Customer Services	
3220	CR & COLL	Credit & Collections	
3230	CASH&BILLG	Consumer Accounting	
3240	METER READ	Meter Reading & Field Support	
3301	IS ADMIN	Information Services Admin	
3310	BUS & TECH	IS Projects & Development	
3320	OPR & TECH	IS Operations	
3360	IS SUPPORT	IS Support	
3390	IS SOFTWARE	IS Software and Maintenance	
5001	SRVPPWSUP	Sr VP Power Supply	
5005	PEAKHYDRO	Peaking & Hydro Plants	
5101	GENTECHSVCS	Generation Tech Services	
5410	CLGP	Cooper Lake General Plant	
5411	CLU1	Cooper Lake Unit #1	
5412	CLU2	Cooper Lake Unit #2	
5430	IGT	IGT General Plant	
5431	IGT1	IGT Unit #1	
5432	IGT2	IGT Unit #2	
5433	IGT3	IGT Unit #3	
5440	BELUGAGP	Beluga General Plant	
5441	BLG1	Beluga Unit #1	
5442	BLG2	Beluga Unit #2	
5443	BLG3	Beluga Unit #3	
5445	BLG5	Beluga Unit #5	
5446	BLG6	Beluga Unit #6	
5447	BLG7	Beluga Unit #7	
5450	SO PWRPLT	SOUTH CENTRAL AK POWER PLANT	
5459	BEL CAMP	Beluga Plant Camp	
5461	ANWH	Anchorage Warehouses	
5462	BLGW	Beluga Warehouses	
5500	EKLT	Eklutna	
5501	MLPEKL1	LML&P EHP Unit 1 HTG	
5502	MLPEKL2	LML&P EHP Unit 2 HTG	
5650	MSESS	Multi-Stage Energy Storage Sys	
5700	SPPGEN	SPP GENERAL	
5710	UNIT11CTG	UNIT 11 CTG	
5711	UNIT11OTSG	UNIT 11 OTSG	
5720	UNIT12CTG	UNIT 12 CTG	
5721	UNIT12OTSG	UNIT 12 OTSG	
5730	UNIT13CTG	UNIT 13 CTG	
5731	UNIT13OTSG	UNIT 13 OTSG	
5740	UNIT10STG	UNIT 10 STG	
5750	UNIT10WSC	UNIT 10 WSC	
5761	GASCOMP1	GAS COMPRESSOR 1	
5762	GASCOMP2	GAS COMPRESSOR 2	
5800	MLPP1GN	LML&P Plant 1 General	
5803	MLPP1U3	LML&P Plant 1 Unit 3 CTG	
5804	MLPP1U4	LML&P Plant 1 Unit 4 CTG	
5805	MLPP1BS	LML&P Plant 1 Black Start DG	
5900	MLPGP22A	LML&P General 2/2A Plant	
5907	MLPP2U7	LML&P Plant 2 Unit 7 CTG	
5908	MLPP2U8	LML&P Plant 2 Unit 8 CTG	
5909	MLPP2AU9	LML&P Plant 2 Unit 9 OTSG	
5910	MLPP2AU10	LML&P Plant 2 Unit 10 OTSG	
5911	MLPP2AU11	LML&P Plant 2 Unit 11 STG & Au	
5950	MLPP2AU11W	LML&P Plant 2 Condensate & Fee	
5961	MLPP2AGC1	LML&P Plant 2 GC1	
5962	MLPP2AGC2	LML&P Plant 2 GC2	
7001	SRVPPWDEL	Sr VP Power Delivery	

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022

Appendix B: Account Component Descriptions & Functional Basis by Component

For the specific account components that are not relevant to the functional allocation of an account string, only a description is listed.

Account Component	Short Description	Extended Description	Justification
7040	COMM	Communications	
7200	ENVIRO ENG	Environmental Engineering	
7300	SAFETY	Safety	
7410	SYSTEMCONT	System Control	
7430	BELUGARU	BELUGA RIVER UNIT	
7500	VPFLDOPS	VP Field Operations	
7510	CONTRCOMM	Control & Comm Systems	
7520	SUBSTATION	Substations	
7530	SUBRELENG	Sub & Relay Engineering	
7540	SCADA	SCADA	
7550	TECHSVCADM	Tech Services Admin	
7600	DIRDISTENG	Dir Distribution Engineering	
7602	ENGADMIN	Engineering Administration	
7612	OPERATIONS	Line Operations	
7613	SPCSUPSRV	Special Support Services	
7615	CABLLOCATE	Cable Locators	
7624	METER SHOP	Meter Shop	
7626	MNT&OP SVC	Maintenance & Operations Svc	
7627	NRTHMNTOPS	North Maintenance & Operations	
7628	MNT&CONSTR	Maintenance & Construction	
7629	NRTHMNT&CO	North Maintenance & Const	
7662	LAND SVCS	Land Services	
7665	DIST CONST	Distribution - Const	
7666	DIST SUPP	Distribution Support Engineeri	
7667	SURVEY	Survey	
7668	CAD/GIS	CAD/GIS Support	
7670	SPCSUPADM	Special Support Admin	
7671	NRTHSPCSUP	North Special Support Admin	
7672	FLEET	Fleet	
7673	NRTHFLEET	North Fleet	
7674	WHSE	Warehouse	
7675	NRTHWHSE	North Warehouse	
7676	TRNFM R SHP	Transformer Shop	
7677	NRTHTRNFM R	North Transformer Shop	
7679	NRTHCBLTR	North Cable Locaters & Tree Tr	
7690	TRANSENG	Transmission Engineering	
7691	PROJECTS	Projects	
8751	MWBUSINESS	Microwave Business	
9001	CEO	Chief Executive Officer	
9050	BOD	Board of Directors	
9200	GENL COUNS	General Counsel	
9301	HUMANRES	Human Resources	
9310	BENEFITS	Employee Relations Benefits	

Appendix C

Appendix C: Description of Functional Allocators

Direct Assignments

D-DP01: Direct - Production

Description: Direct assignment of non-power plant specific accounts to the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific functional area of the Association on the basis of account major, minor or cost center.

Example: Direct costs such as purchased power expense are specific to the actual generation of electricity and are assigned directly to the production functional area.

D-BE01: Direct – Beluga Power Plant

Description: Direct assignment of Beluga Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant are used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned directly to the production functional area through this power plant specific allocator.

D-SP01: Direct – SPP Power Plant

Description: Direct assignment of SPP Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant are used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned

directly to the production functional area through this power plant specific allocator.

D-IG01: Direct – IGT Power Plant

Description: Direct assignment of IGT Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant are used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned directly to the production functional area through this power plant specific allocator.

D-CL01: Direct – Cooper Lake Power Plant

Description: Direct assignment of Cooper Lake Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned directly to the production functional area through this power plant specific allocator.

D-EK01: Direct – Eklutna Power Plant

Description: Direct assignment of Eklutna Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned directly to the production functional area through this power plant specific allocator.

D-HK01: Direct – Hank Nikkels Power Plant

Description: Direct assignment of Hank Nikkels Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned directly to the production functional area through this power plant specific allocator.

D-GS01: Direct – George Sullivan Power Plant

Description: Direct assignment of George Sullivan Power Plant specific accounts within the production function.

Calculation: None.

Use: Used to assign accounts directly to a specific power plant on the basis of account minor or cost center. Labor expenditures directly assigned to this power plant used to develop power plant specific labor ratios by which non-power plant specific production costs are apportioned amongst the power plants.

Example: Direct costs such as fuel, power plant employee labor, and power plant depreciation are specific to the actual generation of electricity and are assigned directly to the production functional area through this power plant specific allocator.

D-DT01: Direct - Transmission

Description: Direct assignment of accounts to the transmission functional area.

Calculation: None.

Use: Used to assign accounts directly to a specific functional area of the Association on the basis of account major, minor or cost center.

Example: Direct costs such as maintenance of transmission towers are specific to the transmission of electricity and are directly assigned to the transmission functional area.

D-ST01: Direct – Subtransmission

Description: Direct assignment of accounts to the subtransmission functional area.

Calculation: None.

Use: Used to assign accounts directly to a specific functional area of the Association on the basis of account major, minor or cost center.

Example: Direct costs such as maintenance of transmission assets operating at the voltage level of 34.5 kV are directly assigned to the subtransmission functional area.

D-DD01: Direct - Distribution

Description: Direct assignment of accounts to the distribution function.

Calculation: None.

Use: Used to assign accounts directly to a specific functional area of the Association on the basis of account major, minor or cost center.

Example: Direct costs such as distribution line clearing are specific to the distribution of electric service and are directly assigned to the distribution functional area.

D-DC01: Direct - Customer

Description: Direct assignment of accounts to the customer function.

Calculation: None.

Use: Used to assign accounts directly to a specific functional area of the Association on the basis of account major, minor or cost center.

Example: Direct costs such as member services are specific to the customer service component of electric service and are directly assigned to the customer functional area.

D-MB01: Direct - Microwave Telecommunication Business

Description: Direct assignment of accounts to the commercial microwave telecommunications business.

Calculation: None.

Use: Used to assign accounts directly to a specific functional area of the Association on the basis of account minor or cost center.

Example: Direct costs such as maintenance associated with the commercial microwave telecommunications business are directly assigned to this functional area.

Indirect Allocators

I-LB02: G&T Labor Allocator

Description: This allocator apportions accounts that impact the production and transmission functional areas of the Association.

Calculation: Labor expenditure for the prior three year period (including capitalized labor but excluding temporary labor) directly assignable to each the production and transmission functional areas divided by the total of all labor expenditure directly assignable to production and transmission for the three year period.

Use: Used to allocate accounts that impact the production and transmission functions.

Example: Costs associated with the Chugach microwave system are functionalized using this allocator. This does not include costs associated with the microwave telecommunications business venture.

I-LB03: TS&D Labor Allocator

Description: This allocator apportions accounts that impact the transmission, subtransmission and distribution functions.

Calculation: Labor expenditure for the prior three year period (including capitalized labor but excluding temporary labor) directly assignable to the transmission, subtransmission and distribution functional areas divided by the total of all labor expenditure directly assignable to transmission and distribution for the three year period.

Use: Used to allocate accounts that provide benefit to the transmission, subtransmission and distribution functions.

Example: General activities of the Operations & Right of Way Maintenance department are functionalized using this allocator.

I-LB04: SD&C Labor Allocator

Description: This allocator apportions accounts that impact the subtransmission, distribution and customer functional areas of the Association.

Calculation: Labor expenditure for the prior three year period (including capitalized labor but excluding temporary labor) directly assignable to the subtransmission, distribution and customer functional areas divided by the total of all labor expenditure directly assignable to distribution and customer for the three year period.

Use: Used to allocate accounts that provide benefit to the subtransmission, distribution and customer functions.

Example: Load research costs are functionalized using this allocator.

I-LB05: GTS&D Labor Allocator

Description: This allocator apportions accounts that are of benefit to the production, transmission, subtransmission and distribution functional areas.

Calculation: Labor expenditure for the prior three year period (including capitalized labor but excluding temporary labor) directly assignable to each the production, transmission and distribution functional areas divided by the total of all labor expenditure directly assignable to production, transmission, and distribution for the three year period.

Use: Used to allocate accounts that impact the production, transmission, subtransmission and distribution and customer functions.

Example: SCADA related costs are functionalized using this allocator.

I-LB06: TSD&C Labor Allocator

Description: This allocator apportions accounts that impact the transmission, subtransmission distribution and customer functional areas of the Association.

Calculation: Labor expenditure for the prior three year period (including capitalized labor but excluding temporary labor) directly assignable to each the transmission, distribution and customer functional areas divided by the total of all labor expenditure directly assignable to transmission, subtransmission distribution, and customer for the three year period.

Use: Used to allocate accounts that impact the transmission, subtransmission distribution, and customer functions.

Example: General Meter Shop expenses are functionalized on this basis.

I-PH01: Peaking and Hydro Plants

Description: This allocator apportions accounts that impact the Cooper Lake, Eklutna, and IGT power plants. This allocator is developed based on the ratio of directly assignable labor expenditure associated with each of these facilities.

Use: Used to develop ancillary services rates.

I-LP01: Hydro Plants

Description: This allocator apportions accounts that impact the Cooper Lake and Eklutna power plants. This allocator is developed based on the ratio of directly assignable labor expenditure associated with each of these facilities.

Use: Used to develop ancillary services rates.

I-LP02: Other Plants

Description: This allocator apportions accounts that impact the Beluga, SPP, and IGT power plants. This allocator is developed based on the ratio of directly assignable labor expenditure associated with each of these facilities.

Use: Used to develop ancillary services rates.

General Allocators

G-LB01: Labor Allocator

Description: This allocator apportions accounts that impact all functional areas of the Association.

Calculation: Labor expenditure for the prior three year period (including capitalized labor but excluding temporary labor) directly assignable to each functional area divided by the total of all directly assignable labor expenditure for the three year period.

Use: Used to allocate accounts that provide company-wide benefit.

Example: Training costs of the human resources department are functionalized on the basis of this allocator.

G-DEBT Legacy Debt Allocator

Description: This allocator apportions long term debt associated expenses to functional areas of the Association on the basis of 68.46 percent to G&T and 31.54 percent to Distribution / Customer, pursuant to RCA Docket U-06-134, Order Nos. 21 and 22.

Calculation: N/A

Use: Used to functionalize expenses related to the long term debt held by the Association.

Example: Long term interest expense is functionalized on the basis of this allocator.

N-DEBT: New Debt Allocator

Description: This allocator apportions costs related to long term debt issued in 2012 to fund the Southcentral Power Project.

G-PL01: Net Plant Allocator

Description: This allocator apportions costs related to the net plant value of each functional area.

Calculation: Based the actual net plant balances (gross plant less accumulated depreciation) per functional area.

Use: Used only to allocate general property insurance.

Example: Chugach corporate property insurance premiums are functionalized on this basis.

G-NP01: Net Production Plant Allocator

Description: This allocator apportions costs related to the net plant value of power production plant.

Calculation: Based the actual net plant balances (gross plant less accumulated depreciation) per power production plant.

Use: Used to develop ancillary services rates.

G-NP02: Net Production Plant Allocator excluding SPP

Description: This allocator apportions costs related to the net plant value of power production plant, excluding SPP.

Calculation: Based the actual net plant balances (gross plant less accumulated depreciation) per power production plant, excluding SPP.

Use: Used to develop ancillary services rates.

G-CWIP: Construction Work in Progress Allocator

Description: This allocator apportions accounts related to construction activity.

Calculation: Based the actual CWIP balances per functional area for the period being functionalized.

Use: Used to allocate general costs associated with construction activity.

Example: Interest During Construction is functionalized on this basis.

Appendix D

Appendix D: Account Clearing Processes

The Chugach Accounting Department uses a clearing process to reassign costs from the operations and production garages, information services and the warehouse departments to specific financial statement categories. Costs from these departments are originally coded to account majors 96300 (Operations Warehouse), 96330 (Production Warehouse), 98400 (Operations Garage), 98420 (Information Services), and 98430 (Production Garage).

The Chugach Accounting Department reassigns costs within these account majors to account majors between 53500 to 93200 based on direct assignment rules or indirect allocators developed by accounting. In the case of warehouse clearing accounts (account major 96300), costs are cleared to the aforementioned account majors or to construction work in progress accounts.

The process employed by the Accounting Department to allocate costs to the Microwave Business is not based on direct charges to clearing account majors. This process is covered in the last section of this appendix.

Information Services Clearing: 98420

The clearing process allows for the direct assignment of costs whenever possible. All Information Service (IS) costs are charged to account major 98420.

Account minors are used to identify the area of the company for which work is done. Coding costs to specific minors facilitates direct assignment of IS costs to the appropriate financial categories supported.

Costs that cannot be directly assigned to financial statement categories are allocated based on the labor ratios of the various areas of the company supported by the Information Services Department.

For each account cleared a credit is booked to account 9842060000-2101. This process allows Chugach to clear the actual costs to other areas of the company and still retain the original activity within the general ledger.

Financial categories supported by the Information Services Department are:

- Power Production Expense: 55399
- Purchased Power Expense: 55699
- Transmission Expense: 57399
- Distribution Operations Expense: 58899
- Distribution Maintenance Expense: 59899
- Customer Accounts Expense: 90399
- Customer Service and Information Expense: 92199
- Administrative and General Expense: 92199 and 93200
 - Accounting: Minor 665
 - Administrative Services: Minor 667
 - Corporate Planning: Minor 673
 - Employee Relations: Minor 685
 - Executive Office: Minor 697
 - General Counsel: Minor 699
 - Regulatory Affairs: Minor 717
 - Safety and Training: Minor 719
 - SCADA: Minor 331
- Construction Work in Progress – Distribution: 10721
- Construction Work in Progress – Transmission: 10740

Example

An Analyst Programmer altering a feature in the current billing system would charge time to account 9842071201-3310. Based upon account minor 712 (Member Services Department) the cost would be transferred from the 98420 clearing account to a 90399 account within the financial category of Customer Accounts Expense via a journal entry. An offsetting credit would be booked to 9842060000-2101 to complete the process of clearing this account.

The following table summarizes the allocation of IS clearing accounts based upon account minor.

Account Minor	Final Disposition of Costs - Account Majors									
	55399	55699	57399	58899	59899	90399	90800	92199	93200	10721 10740
000 General	X	X	X	X	X	X	X	X	X	
048 Imaging	X	X	X	X	X	X	X	X	X	
123 Data Administration	X	X	X	X	X	X	X	X	X	
160 Help Desk	X	X	X	X	X	X	X	X	X	
162 Network Administration	X	X	X	X	X	X	X	X	X	
163 PC Support	X	X	X	X	X	X	X	X	X	
271 Amortization	X	X	X	X	X	X	X	X	X	
527 Shop Steward	X	X	X	X	X	X	X	X	X	
542 Security	X	X	X	X	X	X	X	X	X	
552 Training (in house)	X	X	X	X	X	X	X	X	X	
553 Training (Other)	X	X	X	X	X	X	X	X	X	
591 Annual Meeting	X	X	X	X	X	X	X	X	X	
595 BOD	X	X	X	X	X	X	X	X	X	
632 Disaster Recovery	X	X	X	X	X	X	X	X	X	
665 Accounting Dev									X	
666 Accounting Maint									X	
667 Admin Svcs Dev									X	
668 Admin Svcs Maint									X	
669 Asset Mgmt Dev	X		X	X						
670 Asset Mgmt Maint	X		X	X						
671 Beluga Dev	X									
672 Beluga Maint	X									
673 Corporate Planning Dev									X	
674 Corporate Planning Maint									X	
675 Distribution Const Dev					X					
676 Distribution Const Maint					X					
677 Distribution Field Svcs Dev					X					
678 Distribution Field Svcs Maint					X					
679 Distribution Standards Dev					X					
680 Distribution Standards Maint					X					
681 Distribution Svcs Dev					X					
682 Distribution Svcs Maint					X					
683 Div Budget & Reporting Dev				X	X					
684 Div Budget & Reporting Maint				X	X					
685 Employee Relations Dev									X	
686 Employee Relations Maint									X	
687 Energy Supply Dev	X									
688 Energy Supply Maint	X									
689 Energy Svcs Dev	X									
690 Energy Svcs Maint	X									
691 Engineering Support Dev	X		X	X	X					
692 Engineering Support Maint	X		X	X	X					
693 Engineering Svcs Dev			X	X						X
694 Engineering Svcs Maint			X	X						X
695 Environmental Dev	X		X	X						
696 Environmental Maint	X		X	X						
697 Exec Office Dev								X		
698 Exec Office Maint								X		
699 General Counsel Dev								X		
700 General Counsel Maint								X		
701 Generation Dev	X									
702 Generation Maint	X									
703 Info Svcs Dev								X		
704 Info Svcs Maint								X		
705 Land Svcs Dev			X	X						X
706 Land Svcs Maint			X	X					X	
707 Major Accounts Dev						X				

IS Clearing Account Minor Allocator Table (Continued)

Account Minor	Final Disposition of Costs - Account Majors									
	55399	55699	57399	58899	59899	90399	90800	92199	93200	10721 10740
708 Major Accounts Maint						X				
709 Marketing Dev							X			
710 Marketing Maint							X			
711 Member Svcs Dev						X				
712 Member Svcs Maint						X				
713 Power Control Dev		X	X	X						
714 Power Control Maint		X	X	X						
715 Public Relations Dev							X			
716 Public Relations Maint							X			
717 Regulatory Affairs Dev								X		
718 Regulatory Affairs Maint								X		
719 Safety & Training Dev								X		
720 Safety & Training Maint								X		
721 SCADA Dev									X	
722 SCADA Maint									X	
723 Special Support Svcs Dev			X	X						
724 Special Support Svcs Maint			X	X						
725 Substations Dev			X	X						
726 Substations Maint			X	X						
727 Telecommunications Dev									X	
728 Telecommunications Maint									X	
729 PeopleSoft Infrastructure								X		
730 Indus Infrastructure								X		
731 System Administration								X		
732 Data Warehouse Infrastructure	X	X	X	X	X	X	X	X	X	
735 Technical Services	X	X	X	X	X	X	X	X	X	

Garage Clearing

Operations Garage: 98400

Charges to 98400 are reassigned by accounting to various financial categories based on the cost elements of the accounts to be cleared. The assignment rule for each cost element is summarized below:

<u>Cost Element</u>	<u>Allocation Method</u>
00: Other	Labor
01: Labor	Labor
02: Professional Services	Labor
06: Utilities	Labor
07: Fuel	Proportionate based on number of vehicles per category
08: Vehicle Parts	Labor
12: Depreciation	Depreciation of each vehicle per category

The financial categories supported by the Operations garage are:

- Power Production Expense: 55399
- Purchased Power Expense: 55699
- Transmission Expense: 57399
- Distribution Operations Expense: 58899
- Distribution Maintenance Expense: 59899
- Customer Accounts Expense: 90399
- Customer Service and Information Expense: 90800
- Administrative and General Expense: 92199 and 93200
- Construction Work in Progress – Distribution: 10721

- Construction Work in Progress – Transmission: 10740

For each Operations Garage account cleared, a credit is booked to account 9840060000-2101.

Production Garage: 98430

Charges to 98430 are directly assigned to Power Production Expense. For each Production Garage account cleared, a credit is booked to account 9843060000-2101.

Warehouse Clearing

Operations Warehouse: 96300

Charges to 96300 are reassigned to financial categories based on the relative proportion of materials and supplies (cost element 03) charged by account categories supported by the operations warehouse. The account categories supported by the operations warehouse are:

- Transmission Expense: 57399
- Distribution Operations Expense: 58899
- Distribution Maintenance Expense: 59899
- Construction Work in Progress – Transmission: 10740
- Construction Work in Progress – Distribution: 10721
- Construction Work in Progress – Distribution Substation: 10751
- Miscellaneous Deferred Debits: 18610

For each Operations Warehouse account cleared a credit is booked to account 9630060000-2101.

Production Warehouse: 96330

Charges to 96330 are reassigned to financial categories based on the relative proportion of materials and supplies (cost element 03) charged by account categories supported by the Production Warehouse. The account categories supported by the Production Warehouse are:

- Power Production Expense: 55399
 - IGT Power Plant: Cost center 5430
 - Beluga Power Plant: Cost center 5440
 - SPP Power Plant: Cost Center 5650
- Hydro Power Production Expense: 54599
- Transmission Expense: 57399
- Distribution Maintenance Expense: 59899
- Construction Work in Progress – Production: 10710

Microwave Business Clearing

Corporate and Direct Expenses

Corporate costs and directly charged microwave business maintenance costs are assigned to the microwave business as follows:

Indirect Allocations

Plant Accounting maintains allocators related to each microwave site. The allocation for each site is based on the number of circuits available at the site for electric utility purposes or for microwave business purposes. These allocators are applied to maintenance costs associated with each site and the portion allocated to the microwave business is assigned to accounts created by the accounting department having the cost center 8751.

Direct Assignments

Some employees charge directly to MW business accounts. The total direct labor payroll associated with direct assignments to the MW business in 2005 was \$5,184.

General Allocations

After the assigned and directly charged labor information has become available for a month, the General Ledger Accountant calculates the ratio of microwave labor relative to the total labor for the month. This percentage is applied to all accounts considered corporate in nature by the accounting department. The total calculated corporate microwave business costs are booked to account 9219900005-8751.

Accounts considered corporate by the accounting department are all A&G accounts having a general or corporate minor. The table below shows all minors and cost centers considered corporate by accounting in its microwave clearing process.

Depreciation Expense

Depreciation expense is assigned to the microwave business based on microwave system plant value of each microwave site and the ratio of circuits at each site associated with the commercial microwave business versus the total number of circuits available at each site.

Interest Expense

Interest expense is assigned to the microwave business based on net cash flow from the microwave business multiplied by the average prime rate for the month.

Property Insurance

The total property insurance premium is allocated to the various areas of Chugach that receive coverage. The microwave business is assigned a portion of this total premium based upon the ratio of the total gross book value of all Chugach depreciable plant that is assigned to the microwave system. The total assigned to the microwave system is then allocated between the microwave business and the portion of the microwave system that supports Chugach's electric service based on the number of circuits available to the microwave business at each of the microwave communication sites.

Liability Insurance

Liability Insurance is allocated to the microwave business based upon the relative ratio of microwave labor to total Chugach labor.

Appendix E

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
Administrative and General Expense					
2001	Chief Financial Officer	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
2101	Corporate	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			044	G-LB01	Non-Specific minor: Functionalized on cost center.
			124	G-LB01	Non-Specific minor: Functionalized on cost center.
			141	D-DD01	Distribution: Direct distribution minor.
			143	D-DP01	Generation: Beluga River Unit
			158	D-DD01	Direct, Distribution (Girdwood Substation)
			159	D-DD01	Direct, Distribution (Hane Substation)
			271	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.
			325	D-DT01	Transmission: Direct transmission minor.
			326	D-DD01	Distribution: Direct distribution minor.
			327	D-ST01	Subtransmission: Direct Subtransmission minor.
			330	I-LB02	Electric Utility Microwave: P&T minor.
			536	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			553	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			601	G-LB01	Non-Specific minor: Functionalized on cost center.
			602	G-LB01	Non-Specific minor: Functionalized on cost center.
			603	G-LB01	Non-Specific minor: Functionalized on cost center.
			604	G-LB01	Non-Specific minor: Functionalized on cost center.
			607	G-LB01	Non-Specific minor: Functionalized on cost center.
			608	G-LB01	Non-Specific minor: Functionalized on cost center.
			609	G-LB01	Non-Specific minor: Functionalized on cost center.
			610	G-LB01	Non-Specific minor: Functionalized on cost center.
			611	G-LB01	Non-Specific minor: Functionalized on cost center.
			612	G-LB01	Non-Specific minor: Functionalized on cost center.
			619	D-DP01	Eklutna: Direct production minor.
			620	G-PL01	With major 92400 G-PL01, otherwise G-LB01
			621	D-DP01	Cooper Lake: Direct production minor.
			622	D-DP01	IGT Prod: Direct production minor.
			625	D-DT01	Quartz Creek: Direct transmission minor.
			626	D-DP01	Beluga: Direct production minor.
			627	D-DT01	University: Direct transmission minor.
			628	D-DT01	Teeland: Direct transmission minor.
			629	D-DT01	Pt. Macenzie: Direct transmission minor.
			630	D-DT01	Pt. Woronzof: Direct transmission minor.
			631	D-DP01	Power Generation Minor
			636	D-DP01	Direct, Power Generation Minor
			642	G-PL01	Direct, Power Generation Minor
			753	G-LB01	Non-Specific minor: Functionalized on cost center.
			755	G-LB01	Non-Specific minor: Functionalized on cost center.
			757	G-LB01	Non-Specific minor: Functionalized on cost center.
			758	G-LB01	Non-Specific minor: Functionalized on cost center.
2110	General Accounting	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			044	G-LB01	Non-Specific minor: Functionalized on cost center.
			143	D-DP01	Generation: Beluga River Unit
			221	G-LB01	Non-Specific minor: Functionalized on cost center.
			226	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			536	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			553	G-LB01	Non-Specific minor: Functionalized on cost center.
			594	G-LB01	Non-Specific minor: Functionalized on cost center.
			800	G-LB01	Non-Specific minor: Functionalized on cost center.
2120	Plant Acct	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			143	D-DP01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			533	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
2130	Corporate Budget Department	Cost Center associated with all functions.	553	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
2501	Regulatory & External Affairs	Cost Center associated with all functions.	553	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			064	G-LB01	Non-Specific minor: Functionalized on cost center.
2600	Corporate Planning & Analysis	Cost Center associated with all functions.	121	D-DP01	FPCRA: Direct production minor.
			143	D-DP01	Generation: Beluga River Unit
			228	I-LB02	Wholesale Billing: P&T minor.
			326	D-DD01	Distribution: Direct distribution minor.
			528	G-LB01	Non-Specific minor: Functionalized on cost center.
			560	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			179	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.
2700	Comm Rel	Cost Center associated with all functions.	595	G-LB01	Non-Specific minor: Functionalized on cost center.
3101	Administrative Services	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			440	G-LB01	Non-Specific minor: Functionalized on cost center.
			530	G-LB01	Non-Specific minor: Functionalized on cost center.
			534	G-LB01	Non-Specific minor: Functionalized on cost center.
			540	G-LB01	Non-Specific minor: Functionalized on cost center.
			543	G-LB01	Non-Specific minor: Functionalized on cost center.
			544	G-LB01	Non-Specific minor: Functionalized on cost center.
			545	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			088	G-LB01	Non-Specific minor: Functionalized on cost center.
3130	Maintenance	Cost Center associated with all functions.	360	G-LB01	Non-Specific minor: Functionalized on cost center.
			361	G-LB01	Non-Specific minor: Functionalized on cost center.
			362	G-LB01	Non-Specific minor: Functionalized on cost center.
			363	G-LB01	Non-Specific minor: Functionalized on cost center.
			364	G-LB01	Non-Specific minor: Functionalized on cost center.
			365	G-LB01	Non-Specific minor: Functionalized on cost center.
			366	G-LB01	Non-Specific minor: Functionalized on cost center.
			367	G-LB01	Non-Specific minor: Functionalized on cost center.
			368	G-LB01	Non-Specific minor: Functionalized on cost center.
			369	G-LB01	Non-Specific minor: Functionalized on cost center.
			370	G-LB01	Non-Specific minor: Functionalized on cost center.
			371	G-LB01	Non-Specific minor: Functionalized on cost center.
			372	G-LB01	Non-Specific minor: Functionalized on cost center.
			373	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
3131	Maintenance - North Campus	Cost Center associated with all functions.	360	G-LB01	Non-Specific minor: Functionalized on cost center.
			361	G-LB01	Non-Specific minor: Functionalized on cost center.
			362	G-LB01	Non-Specific minor: Functionalized on cost center.
			363	G-LB01	Non-Specific minor: Functionalized on cost center.
			364	G-LB01	Non-Specific minor: Functionalized on cost center.
			365	G-LB01	Non-Specific minor: Functionalized on cost center.
			366	G-LB01	Non-Specific minor: Functionalized on cost center.
			367	G-LB01	Non-Specific minor: Functionalized on cost center.
			368	G-LB01	Non-Specific minor: Functionalized on cost center.
			369	G-LB01	Non-Specific minor: Functionalized on cost center.
			371	G-LB01	Non-Specific minor: Functionalized on cost center.
			372	G-LB01	Non-Specific minor: Functionalized on cost center.
			373	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	D-DC01	Non-Specific minor: Functionalized on cost center.
			044	D-DC01	Damage Claims - Customer function
			503	G-LB01	Switchboard Operator: General corporate minor. Exception to direct cost center.
3201	Member Services Admin	Member Services provides services to Chugach retail members. Assigned to customer.	503	D-DC01	Non-Specific minor: Functionalized on cost center.
			591	D-DC01	Annual Meeting: Direct customer minor.

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
3210	Consumer Services	Consumer Services provides services to Chugach retail members. Assigned to customer.	000	D-DC01	Non-Specific minor: Functionalized on cost center.
			591	D-DC01	Annual Meeting: Direct customer minor.
3230	Consumer Accounting	Consumer Accounting provides services to Chugach retail members. Assigned to customer.	000	D-DC01	Non-Specific minor: Functionalized on cost center.
			595	D-DC01	Non-Specific minor: Functionalized on cost center.
3240	Meter Reading & Field Support	Meter Reading provides services to Chugach retail members. Assigned to customer.	000	D-DC01	Non-Specific minor: Functionalized on cost center.
			044	D-DC01	Damage Claims - Customer function
3301	Information Services Admin	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			540	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			724	G-LB01	Non-Specific minor: Functionalized on cost center.
			901	G-LB01	Non-Specific minor: Functionalized on cost center.
3310	Business & Technical App	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			179	G-LB01	Non-Specific minor: Functionalized on cost center.
			527	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			553	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			720	G-LB01	Non-Specific minor: Functionalized on cost center.
			749	G-LB01	Non-Specific minor: Functionalized on cost center.
			901	G-LB01	Non-Specific minor: Functionalized on cost center.
			903	G-LB01	Non-Specific minor: Functionalized on cost center.
			905	D-DP01	Power Generation Minor
3320	Operations & Technical Supp	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			160	G-LB01	Non-Specific minor: Functionalized on cost center.
			171	G-LB01	Non-Specific minor: Functionalized on cost center.
			179	G-LB01	Non-Specific minor: Functionalized on cost center.
			540	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			591	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			674	G-LB01	Non-Specific minor: Functionalized on cost center.
			700	G-LB01	Non-Specific minor: Functionalized on cost center.
			718	G-LB01	Non-Specific minor: Functionalized on cost center.
			749	G-LB01	Non-Specific minor: Functionalized on cost center.
			901	G-LB01	Non-Specific minor: Functionalized on cost center.
			903	G-LB01	Non-Specific minor: Functionalized on cost center.
			904	I-LB03	Power Delivery relates to Transmission, Subtransmission and Distribution.
			905	D-DP01	Power Generation Minor
3360	IS Support	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			540	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			903	G-LB01	Non-Specific minor: Functionalized on cost center.
3390	IS Software and Maintenance	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			179	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			749	G-LB01	Non-Specific minor: Functionalized on cost center.
			901	G-LB01	Non-Specific minor: Functionalized on cost center.
			903	G-LB01	Non-Specific minor: Functionalized on cost center.
5001	Sr VP Power Supply	Sr. VP Power Supply is involved in decision making at the corporate level. Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
5005	Peaking & Hydro Plants	Energy Supply Technology provides services to the Energy Supply. Assigned to production.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
5101	Generation Tech Services	Division Projects Administration provides services to the Energy Supply. Assigned to production.	000	D-DP01	Non-Specific minor: Functionalized on cost center.

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
5410	CLGP	Cost Center associated with all functions.	553	D-DP01	Non-Specific minor: Functionalized on cost center.
5430	IGT	Cost Center associated with all functions.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
5440	Beluga General Plant	Related to the Beluga power plant general plant. Assigned to production.	000	D-DP01	Direct, IGT Power Plant
5443	BLG3		000	D-DP01	Non-Specific minor: Functionalized on cost center.
5459	Beluga Plant Camp	Related to the Beluga power plant general plant. Assigned to production.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
5500	Eklutna	Related to the Eklutna power plant. Assigned to production.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
5700	Southcentral Power Project	Related to the SPP general plant. Assigned to production.	619	D-DP01	Non-Specific minor: Functionalized on cost center.
5800	LML&P Plant 1 General	Related to the Plant 1 general plant. Assigned to production.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
5900	LML&P Plant 2/2A General	Related to the Plant 2 general plant. Assigned to production.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
7001	Sr VP Power Delivery	Sr. VP Power Delivery/Chief of Staff is involved in decision making at the corporate level. Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			056	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
			720	G-LB01	Non-Specific minor: Functionalized on cost center.
7040	Govt Affairs & Public Relation	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			524	D-DC01	Image Enhancement: Direct customer minor.
			528	G-LB01	Non-Specific minor: Functionalized on cost center.
			585	D-DC01	Customer: Direct customer minor
			591	D-DC01	Annual Meeting: Direct customer minor.
			592	G-LB01	Non-Specific minor: Functionalized on cost center.
7200	Environmental Engineering	Environmental Engineering is involved in projects related to the production, transmission, and distribution functions.	000	I-LB05	Non-Specific minor: Functionalized on cost center.
			044	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.
			325	D-DT01	Transmission: Direct transmission minor.
			326	D-DD01	Distribution: Direct distribution minor.
			531	I-LB05	Non-Specific minor: Functionalized on cost center.
7300	Safety	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			004	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.
			325	D-DT01	Transmission: Direct transmission minor.
			326	D-DD01	Distribution: Direct distribution minor.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			534	G-LB01	Non-Specific minor: Functionalized on cost center.
			800	G-LB01	Non-Specific minor: Functionalized on cost center.
7410	System Control	Corporate cost center	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			566	D-DP01	Generation: Direct production minor.
			567	D-DP01	Generation: Direct production minor.
			568	D-DP01	Generation: Direct production minor.
7430	Beluga River Unit	Production Cost Center	ANY	D-DP01	Beluga River Unit supplies gas to generation facilities.
7500	VP Field Operations	The VP Field Operations is responsible for substation, relay, and SCADA, which benefit the production, transmission, and distribution functions.	000	I-LB05	Non-Specific minor: Functionalized on cost center.
7510	Control & Comm Systems	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			002	I-LB05	Station Reads and Inspection: P,T,S,D minor.
			010	G-LB01	Non-Specific minor: Functionalized on cost center.
			011	G-LB01	Non-Specific minor: Functionalized on cost center.
			033	G-LB01	Non-Specific minor: Functionalized on cost center.
			330	I-LB02	Electric Utility Microwave: P&T minor.
			333	G-LB01	Non-Specific minor: Functionalized on cost center.
			527	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			720	G-LB01	Non-Specific minor: Functionalized on cost center.
7520	Substations	The Substation department maintains transmission and subtransmission/distribution substations.	000	I-LB03	Non-Specific minor: Functionalized on cost center.

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
7530	Sub & Relay Engineering	Relay provides system protection which benefits the production, transmission, subtransmission and distribution functions.	531 000	I-LB03 I-LB05	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.
7540	SCADA	P, T, S & D Cost Center	531 720 000 330 331	I-LB05 I-LB05 I-LB05 I-LB02 I-LB05	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Electric Utility Microwave: P&T minor. SCADA: P,T,S,D minor.
7550	Technical Services Admin	Technical Services Administration is responsible for maintenance management system design for substation, relay, telecommunications and SCADA, which benefit all functional areas.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
7600	Dir Distribution Engineering	Director of T&D services oversees design, construction, operations, and maintenance of transmission, subtransmission and distribution.	000	I-LB03	Non-Specific minor: Functionalized on cost center.
7602	Engineering Administration	Engineering Administration oversees design, construction, operations, and maintenance of transmission, subtransmission and distribution.	531 552 553 720 000	G-LB01 G-LB01 G-LB01 G-LB01 I-LB03	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.
7612	Substations & Line Operations	Associated with the operations, construction and maintenance of transmission, subtransmission and distribution facilities and is also responsible for activities of the meter shop.	531 000	I-LB03 I-LB06	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.
7613	Special Support Services	Associated with the operations, construction and maintenance of transmission, subtransmission and distribution facilities and is also responsible for activities of the meter shop.	000	I-LB06	Non-Specific minor: Functionalized on cost center.
7624	Meter Shop	The meter shop installs and maintains transmission, subtransmission and distribution meters, and provides service to the member services department. Supports transmission, distribution, and customer functions.	044 000	G-LB01 I-LB04	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.
7626	Maintenance & Operations Svc	Associated with the operations and maintenance of transmission, subtransmission and distribution facilities. Also responsible for the Cooper Landing crew which reads customer meters conducts connect/disconnect work. Evening loop wagon activities.	228 323 000	I-LB04 I-LB02 I-LB06	Wholesale Billing: P&T minor. P&T minor Non-Specific minor: Functionalized on cost center.
7627	North - Maintenance & Operations Svc	Associated with the operations and maintenance of transmission, subtransmission and distribution facilities. Also responsible for the Cooper Landing crew which reads customer meters conducts connect/disconnect work. Evening loop wagon activities.	527 720 000	I-LB06 D-DD01 I-LB06	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.
7628	Maintenance & Construction	Transmission, Subtransmission & Distribution cost center.	000	I-LB03	Non-Specific minor: Functionalized on cost center.
7629	North - Maintenance & Construction	Transmission, Subtransmission & Distribution cost center.	527 000	I-LB03 I-LB03	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.
7660	Distribution Design	Cost Center associated with Distribution	000 552 553 720	D-DD01 D-DD01 D-DD01 D-DD01	Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center. Non-Specific minor: Functionalized on cost center.

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
7662	Land Services	Most activity of Land Services is project oriented and directly assignable based on account major. Projects may be associated with power plants, transmission lines, subtransmission lines or distribution line extension and easement work.	000	I-LB05	Non-Specific minor: Functionalized on cost center.
			531	I-LB05	Non-Specific minor: Functionalized on cost center.
			534	I-LB05	Non-Specific minor: Functionalized on cost center.
			552	I-LB05	Non-Specific minor: Functionalized on cost center.
			553	I-LB05	Non-Specific minor: Functionalized on cost center.
			720	I-LB05	Non-Specific minor: Functionalized on cost center.
7665	Distribution - Const	Cost Center associated with Distribution	000	D-DD01	Non-Specific minor: Functionalized on cost center.
			044	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	D-DD01	Non-Specific minor: Functionalized on cost center.
			553	D-DD01	Non-Specific minor: Functionalized on cost center.
			720	D-DD01	Non-Specific minor: Functionalized on cost center.
7666	Distribution Support Engineeri	Cost Center associated with Distribution	000	D-DD01	Non-Specific minor: Functionalized on cost center.
			552	D-DD01	Non-Specific minor: Functionalized on cost center.
			553	D-DD01	Non-Specific minor: Functionalized on cost center.
7667	Survey		000	G-LB01	Non-Specific minor: Functionalized on cost center.
7668	CAD/GIS Support	Engineering Support within A&G is related to corporate publishing activities and is associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			051	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			553	G-LB01	Non-Specific minor: Functionalized on cost center.
			720	G-LB01	Non-Specific minor: Functionalized on cost center.
7670	Operations Support Services	Fleet and Materials is associated with garage related activities, ROW maintenance, and line inspection.	000	I-LB06	Non-Specific minor: Functionalized on cost center.
7671	North - Operations Support Services	Fleet and Materials is associated with garage related activities, ROW maintenance, and line inspection.	000	I-LB06	Non-Specific minor: Functionalized on cost center.
7672	Fleet	Fleet is associated with garage related activities and benefits all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
7673	North - Fleet	Fleet is associated with garage related activities and benefits all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
7674	Warehouse	Warehouse is associated with warehouse related activities and benefits all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
7675	North - Warehouse	Warehouse is associated with warehouse related activities and benefits all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
7676	Transformer Shop	Transformer shop participates in activities associated with Transmission, Subtransmission and Distribution transformers.	000	I-LB03	Non-Specific minor: Functionalized on cost center.
7677	North - Transformer Shop	Transformer shop participates in activities associated with Transmission, Subtransmission and Distribution transformers.	720	G-LB01	Non-Specific minor: Functionalized on cost center.
7679	North - Cable Locators & Tree Trimmers	Cable Locators & Tree Trimmers activites	000	I-LB03	Non-Specific minor: Functionalized on cost center.
7690	Transmission Engineering	Transmission Services participates in activities associated with transmission and subtransmission projects. This department also participates in distribution projects related to distribution substations.	000	I-LB03	Non-Specific minor: Functionalized on cost center.
			531	I-LB03	Non-Specific minor: Functionalized on cost center.
7691	Project Engineering	Project Engineering participates in activities associated with transmission and subtransmission projects. This department also participates in distribution projects related to distribution substations.	000	I-LB03	Non-Specific minor: Functionalized on cost center.
8751	Microwave Business	Cost Center associated with the commercial Microwave Business	000	D-MB01	Non-Specific minor: Functionalized on cost center.
9001	Chief Executive Officer	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			528	G-LB01	Non-Specific minor: Functionalized on cost center.
			560	G-LB01	Non-Specific minor: Functionalized on cost center.
			589	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
9002	Sr VP Strat Plng & Corp Aff	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
9050	Board of Directors	Cost Center associated with all functions.	595	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
9200	General Counsel	Cost Center associated with all functions.	595	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			171	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Production Minor
			325	D-DT01	Transmission: Direct transmission minor.
			326	D-DD01	Distribution: Direct distribution minor.
			515	G-LB01	Non-Specific minor: Functionalized on cost center.
			516	D-DC01	Credit and Collections: Direct customer minor.
			528	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			534	G-LB01	Non-Specific minor: Functionalized on cost center.
9301	Human Resources	Cost Center associated with all functions.	558	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			456	G-LB01	Non-Specific minor: Functionalized on cost center.
			463	G-LB01	Non-Specific minor: Functionalized on cost center.
			515	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			532	G-LB01	Non-Specific minor: Functionalized on cost center.
			553	G-LB01	Non-Specific minor: Functionalized on cost center.
			554	G-LB01	Non-Specific minor: Functionalized on cost center.
			556	G-LB01	Non-Specific minor: Functionalized on cost center.
			577	G-LB01	Non-Specific minor: Functionalized on cost center.
			586	G-LB01	Non-Specific minor: Functionalized on cost center.
			587	G-LB01	Non-Specific minor: Functionalized on cost center.
			590	G-LB01	Non-Specific minor: Functionalized on cost center.
9310	Employee Relations Benefits	Cost Center associated with all functions.	720	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	G-LB01	Non-Specific minor: Functionalized on cost center.
			447	G-LB01	Non-Specific minor: Functionalized on cost center.
			455	G-LB01	Non-Specific minor: Functionalized on cost center.
			456	G-LB01	Non-Specific minor: Functionalized on cost center.
			463	G-LB01	Non-Specific minor: Functionalized on cost center.
			536	G-LB01	Non-Specific minor: Functionalized on cost center.
			555	G-LB01	Non-Specific minor: Functionalized on cost center.
			572	G-LB01	Non-Specific minor: Functionalized on cost center.
			573	G-LB01	Non-Specific minor: Functionalized on cost center.
			575	G-LB01	Non-Specific minor: Functionalized on cost center.
Depreciation and Amortization Expense					
2101	Corporate	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			063	I-LB02	P&T minor
			141	D-DD01	Distribution: Direct distribution minor.
			143	D-DP01	Direct - Production (Beluga River Unit)
			321	G-LB01	Non-Specific minor: Functionalized on cost center.
			322	G-LB01	Non-Specific minor: Functionalized on cost center.
			323	I-LB02	P&T minor
			325	D-DT01	Transmission: Direct transmission minor.
			327	D-ST01	Subtransmission: Direct Subtransmission minor.
			328	D-DT01	Transmission: Direct transmission minor.
			329	D-DT01	Transmission: Direct transmission minor.
			330	D-DT01	Electric Utility Microwave: P&T minor.
				I-LB02	Electric Utility Microwave: P&T minor.
			331	D-DD01	SCADA: P,T,S,D minor.
				D-DT01	SCADA: P,T,S,D minor.
				I-LB05	SCADA: P,T,S,D minor.
			333	G-LB01	Non-Specific minor: Functionalized on cost center.
			350	D-DD01	Distribution: Direct distribution minor.
			619	D-DP01	Eklutna: Direct production minor.
				D-DT01	Eklutna: Direct transmission minor.
			621	D-DP01	Cooper Lake: Direct production minor.
			622	D-DP01	IGT Prod: Direct production minor.
			626	D-DP01	Beluga: Direct production minor.
			631	D-DP01	Power Generation Minor
			751	D-MB01	Cost Center associated with the commercial Microwave Business

Chugach Electric Association, Inc.
Anchorage, Alaska

Cost Allocation Manual: May 2022
Appendix E: Functionalization Guide

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
2102	Corporate - MLP	Corporate - ML&P	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			143	D-DP01	Direct - Production (Beluga River Unit)
			150	G-LB01	Non-Specific minor: Functionalized on cost center.
			321	G-LB01	Non-Specific minor: Functionalized on cost center.
			331	D-DD01	SCADA: P,T,S,D minor.
				D-DT01	SCADA: P,T,S,D minor.
				I-LB05	SCADA: P,T,S,D minor.
			333	G-LB01	Non-Specific minor: Functionalized on cost center.
			619	D-DP01	Eklutna: Direct production minor.
				D-DT01	Eklutna: Direct transmission minor.
			631	D-DP01	Power Generation Minor
			636	D-DP01	Power Generation Minor
			642	D-DP01	Power Generation Minor
5500	Eklutna	Related to the Eklutna power plant. Assigned to production.	619	D-DP01	Eklutna: Direct production minor.
7430	Beluga River Unit	Related to Beluga River Unit. Assigned to Production.	143	D-DP01	Direct - Production (Beluga River Unit)
8751	Microwave Business	Cost Center associated with the commercial Microwave Business	000	D-MB01	Non-Specific minor: Functionalized on cost center.
			330	D-MB01	Electric Utility Microwave: P&T minor.
Tax Expense-Other					
2101	Corporate	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			028	G-LB01	Non-Specific minor: Functionalized on cost center.
			620	G-LB01	With major 92400 G-PL01, otherwise G-LB01
7430	Beluga River Unit	Related to Beluga River Unit. Assigned to Production.	143	D-DP01	Direct - Production (Beluga River Unit)
Other Deductions					
2101	Corporate	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.
			325	D-DT01	Transmission: Direct transmission minor.
			326	D-DD01	Distribution: Direct distribution minor.
Non Operating Margins-Other					
2101	Corporate	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			064	G-LB01	Non-Specific minor: Functionalized on cost center.
			100	G-LB01	Non-Specific minor: Functionalized on cost center.
			102	G-LB01	Non-Specific minor: Functionalized on cost center.
			106	G-LB01	Non-Specific minor: Functionalized on cost center.
			324	D-DP01	Generation: Direct production minor.
			325	D-DT01	Transmission: Direct transmission minor.
			326	D-DD01	Distribution: Direct distribution minor.

Attachment I & II

Chugach Electric Association, Inc.
Cost Allocation Manual: May 2022

Attachment I - Summary of Additions to Appendix B
(Account Component Descriptions & Functional Basis By Component)

Account Component	Extended Description	Functional Allocation
<u>ACCOUNT MAJOR</u>		
44712	SALE FOR RESALE -NONREA BORROW	See Appendix B
44713	SALES FOR RESALE-NONREA FUEL	See Appendix B
45111	MISC SERVICE REVENUES - FUEL	See Appendix B
<u>ACCOUNT MINOR</u>		
246	Hilcorp	See Appendix E
374	FACILITY ELECTRICAL SUPPLIES	See Appendix E
616	PLANT 1 ENSTAR	See Appendix E
617	PLANT 2 ENSTAR	See Appendix E
618	PLANT 2A ENSTAR	See Appendix E
<u>COST CENTER</u>		
1000	COMPANY COST CENTER	See Appendix E
2102	Corporate - ML&P	See Appendix E
5448	Beluga Unit #8	See Appendix E
5501	LML&P EHP Unit 1 HTG	See Appendix E
5502	LML&P EHP Unit 2 HTG	See Appendix E
5650	Multi-Stage Energy Storage Sys	See Appendix E
5803	LML&P Plant 1 Unit 3 CTG	See Appendix E
5804	LML&P Plant 1 Unit 4 CTG	See Appendix E
5805	LML&P Plant 1 Black Start DG	See Appendix E
5900	LML&P General 2/2A Plant	See Appendix E
5907	LML&P Plant 2 Unit 7 CTG	See Appendix E
5908	LML&P Plant 2 Unit 8 CTG	See Appendix E
5909	LML&P Plant 2 Unit 9 OTSG	See Appendix E
5910	LML&P Plant 2 Unit 10 OTSG	See Appendix E
5911	LML&P Plant 2 Unit 11 STG & Au	See Appendix E
5950	LML&P Plant 2 Condensate & Fee	See Appendix E
5961	LML&P Plant 2 GC1	See Appendix E
5962	LML&P Plant 2 GC2	See Appendix E
7615	Cable Locators	See Appendix E
7667	Survey	See Appendix E

**Attachment II - Summary of Additions to Appendix E
(A&G Functionalization Guide)**

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
Administrative and General Expense					
2001	Chief Financial Officer	Cost Center associated with all functions.	595	G-LB01	Non-Specific minor: Functionalized on cost center.
2101	Corporate	Cost Center associated with all functions.	044	G-LB01	Non-Specific minor: Functionalized on cost center.
			271	G-LB01	Non-Specific minor: Functionalized on cost center.
			636	D-DP01	Direct, Power Generation Minor
			642	G-PL01	Direct, Power Generation Minor
			758	G-LB01	Non-Specific minor: Functionalized on cost center.
2110	General Accounting	Cost Center associated with all functions.	044	G-LB01	Non-Specific minor: Functionalized on cost center.
			143	D-DP01	Generation: Beluga River Unit
			594	G-LB01	Non-Specific minor: Functionalized on cost center.
2120	Plant Acct	Cost Center associated with all functions.	143	D-DP01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
2130	Corporate Budget Department	Cost Center associated with all functions.	595	G-LB01	Non-Specific minor: Functionalized on cost center.
2501	Regulatory & External Affairs	Cost Center associated with all functions.	064	G-LB01	Non-Specific minor: Functionalized on cost center.
			143	D-DP01	Generation: Beluga River Unit
			595	G-LB01	Non-Specific minor: Functionalized on cost center.
2700	Comm Rel	Cost Center associated with all functions.	000	G-LB01	Non-Specific minor: Functionalized on cost center.
3101	Administrative Services	Cost Center associated with all functions.	544	G-LB01	Non-Specific minor: Functionalized on cost center.
3130	Maintenance	Cost Center associated with all functions.	360	G-LB01	Non-Specific minor: Functionalized on cost center.
			361	G-LB01	Non-Specific minor: Functionalized on cost center.
			362	G-LB01	Non-Specific minor: Functionalized on cost center.
			363	G-LB01	Non-Specific minor: Functionalized on cost center.
			364	G-LB01	Non-Specific minor: Functionalized on cost center.
			365	G-LB01	Non-Specific minor: Functionalized on cost center.
			366	G-LB01	Non-Specific minor: Functionalized on cost center.
			367	G-LB01	Non-Specific minor: Functionalized on cost center.
			368	G-LB01	Non-Specific minor: Functionalized on cost center.
			369	G-LB01	Non-Specific minor: Functionalized on cost center.
			370	G-LB01	Non-Specific minor: Functionalized on cost center.
			371	G-LB01	Non-Specific minor: Functionalized on cost center.
			372	G-LB01	Non-Specific minor: Functionalized on cost center.
			373	G-LB01	Non-Specific minor: Functionalized on cost center.
3131	Maintenance - North Campus	Cost Center associated with all functions.	369	G-LB01	Non-Specific minor: Functionalized on cost center.
			372	G-LB01	Non-Specific minor: Functionalized on cost center.
3240	Meter Reading & Field Support	Meter Reading provides services to Chugach retail members. Assigned to customer.	044	D-DC01	Damage Claims - Customer function
3301	Information Services Admin	Cost Center associated with all functions.	600	G-LB01	Non-Specific minor: Functionalized on cost center.
3310	Business & Technical App	Cost Center associated with all functions.	553	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			527	G-LB01	Non-Specific minor: Functionalized on cost center.
			720	G-LB01	Non-Specific minor: Functionalized on cost center.
			749	G-LB01	Non-Specific minor: Functionalized on cost center.
3320	Operations & Technical Supp	Cost Center associated with all functions.	552	G-LB01	Non-Specific minor: Functionalized on cost center.
			600	G-LB01	Non-Specific minor: Functionalized on cost center.
			749	G-LB01	Non-Specific minor: Functionalized on cost center.
3390	IS Software and Maintenance	Cost Center associated with all functions.	749	G-LB01	Non-Specific minor: Functionalized on cost center.
5410	CLGP	Cost Center associated with all functions.	000	D-DP01	Non-Specific minor: Functionalized on cost center.
5430	IGT	Cost Center associated with all functions.	000	D-DP01	Direct, IGT Power Plant
5443	BLG3		000	D-DP01	Non-Specific minor: Functionalized on cost center.
5500	Eklutna	Related to the Eklutna power plant. Assigned to production.	619	D-DP01	Non-Specific minor: Functionalized on cost center.
7200	Environmental Engineering	Environmental Engineering is involved in projects related to the production, transmission, and distribution functions.	044	G-LB01	Non-Specific minor: Functionalized on cost center.

**Attachment II - Summary of Additions to Appendix E
(A&G Functionalization Guide)**

Cost Center	Cost Center Description	Cost Center Associated Functions	Minor	Functional Allocator	Minor Associated Functions
7510	Control & Comm Systems	Cost Center associated with all functions.	531	G-LB01	Non-Specific minor: Functionalized on cost center.
7600	Dir Distribution Engineering	Director of T&D services oversees design, construction, operations, and maintenance of transmission, subtransmission and distribution.	720	G-LB01	Non-Specific minor: Functionalized on cost center.
			531	G-LB01	Non-Specific minor: Functionalized on cost center.
			552	G-LB01	Non-Specific minor: Functionalized on cost center.
			553	G-LB01	Non-Specific minor: Functionalized on cost center.
			720	G-LB01	Non-Specific minor: Functionalized on cost center.
7613	Special Support Services	Associated with the operations, construction and maintenance of transmission, subtransmission and distribution facilities and is also responsible for activities of the meter shop.	044	G-LB01	Non-Specific minor: Functionalized on cost center.
7665	Distribution - Const	Cost Center associated with Distribution	044	G-LB01	Non-Specific minor: Functionalized on cost center.
7679	North - Cable Locators & Tree Trimmers	Cable Locators & Tree Trimmers activites	531	G-LB01	Non-Specific minor: Functionalized on cost center.
			000	I-LB03	Non-Specific minor: Functionalized on cost center.
9200	General Counsel	Cost Center associated with all functions.	528	G-LB01	Non-Specific minor: Functionalized on cost center.
Depreciation and Amortization Expense					
2101	Corporate	Cost Center associated with all functions.	141	D-DD01	Distribution: Direct distribution minor.
2102	Corporate - MLP	Corporate - ML&P	000	G-LB01	Non-Specific minor: Functionalized on cost center.
			143	D-DP01	Direct - Production (Beluga River Unit)
			150	G-LB01	Non-Specific minor: Functionalized on cost center.
			321	G-LB01	Non-Specific minor: Functionalized on cost center.
			331	D-DD01	SCADA: P,T,S,D minor.
				D-DT01	SCADA: P,T,S,D minor.
				I-LB05	SCADA: P,T,S,D minor.
			333	G-LB01	Non-Specific minor: Functionalized on cost center.
			619	D-DP01	Eklutna: Direct production minor.
				D-DT01	Eklutna: Direct transmission minor.
			631	D-DP01	Power Generation Minor
			636	D-DP01	Power Generation Minor
			642	D-DP01	Power Generation Minor
Tax Expense-Other					
2101	Corporate	Cost Center associated with all functions.	028	G-LB01	Non-Specific minor: Functionalized on cost center.
Non Operating Margins-Other					
2101	Corporate	Cost Center associated with all functions.	064	G-LB01	Non-Specific minor: Functionalized on cost center.
			100	G-LB01	Non-Specific minor: Functionalized on cost center.
			102	G-LB01	Non-Specific minor: Functionalized on cost center.